



Town of Arlington Board of Selectmen

Meeting Agenda

February 9, 2015
7:15 PM

CANCELLED Selectmen's Chambers, 2nd Floor, Town Hall

1. Vote: Authorize Sale of \$750,000 MWRA Water Bond dated February 23, 2015
Stephen J. Gilligan, Town Treasurer
2. Request Endorsement of 'Unequal Justice' Program
Miriam Stein, Vision 2020 Diversity Task Group

FOR APPROVAL

3. Vote: Approve Submission of Statement of Interest to MSBA - Stratton School
Kathy Bodie, Superintendent of Schools

CONSENT AGENDA

4. Reappointment: Open Space Committee
Elizabeth Karpatti (term to expire 1/31/2018)
5. Request: One Day Beer & Wine License, 2/27/15 @ Robbins Library for Books in Bloom
Fundraiser
Patsy Kraemer, Arlington Garden Club
6. Request: One Day Beer & Wine License, 3/14/15 @ Robbins Memorial Town Hall Auditorium for
South Sudanese Enrichment for Families Gala 2015
Ron Moulton and Kathryn Lenox

PUBLIC HEARINGS

7. NSTAR Petition/Bailey Road and Massachusetts Avenue
Richard M. Schifone, Right of Way Agent
(all abutters notified)

CITIZENS OPEN FORUM - SIGN IN PRIOR TO BEGINNING OF OPEN FORUM

Except in unusual circumstances, any matter presented for consideration of the Board shall neither be acted upon, nor a decision made the night of the presentation in accordance with the policy under which the Open Forum was established. It should be noted that there is a three minute time limit to present a concern or request.

TRAFFIC RULES & ORDERS / OTHER BUSINESS

8. Discussion: Chestnut Street Parking Issues
Kevin F. Greeley, Selectman

WARRANT ARTICLE HEARINGS

Article: Bylaw Amendment/Limiting Speaking Time for Announcements and Reports

Article: Bylaw Amendment/Human Rights Commission

Article: Board of Assessor Changes

NEW BUSINESS

EXECUTIVE SESSION

Next Meeting of BoS February 23, 2015



Town of Arlington, Massachusetts

Vote: Authorize Sale of \$750,000 MWRA Water Bond dated February 23, 2015

Summary:

Stephen J. Gilligan, Town Treasurer

ATTACHMENTS:

Type	Description
<input type="checkbox"/> Reference Material	Reference from Town "Treasurer

I, the Clerk of the Board of Selectmen of the Town of Arlington, Massachusetts, certify that at a meeting of the board held February 9, 2015, of which meeting all members of the board were duly notified and at which a quorum was present, the following votes were unanimously passed, all of which appear upon the official record of the board in my custody:

Voted: that the sale of the \$750,000 Water Bond of the Town dated February 23, 2015, to the Massachusetts Water Resources Authority (the "Authority"), as recommended by the Town Treasurer, is hereby approved and the Town Treasurer or other appropriate Town official is authorized to execute on behalf of the Town a Loan Agreement and a Financial Assistance Agreement with the Authority with respect to the bond. The bond shall be payable without interest on February 15 of the years and in the principal amounts as follows:

<u>Year</u>	<u>Installment</u>	<u>Year</u>	<u>Installment</u>
2016	\$75,000	2021	\$75,000
2017	75,000	2022	75,000
2018	75,000	2023	75,000
2019	75,000	2024	75,000
2020	75,000	2025	75,000

Further Voted: that each member of the Board of Selectmen, the Town Clerk and the Town Treasurer be and hereby are, authorized to take any and all such actions, and execute and deliver such certificates, receipts or other documents as may be determined by them, or any of them, to be necessary or convenient to carry into effect the provisions of the foregoing vote.

I further certify that the votes were taken at a meeting open to the public, that no vote was taken by secret ballot, that a notice stating the place, date, time and agenda for the meeting (which agenda included the adoption of the above votes) was filed with the Town Clerk and a copy thereof posted in a manner conspicuously visible to the public at all hours in or on the municipal building that the office of the Town Clerk is located or, if applicable, in accordance with an alternative method of notice prescribed or approved by the Attorney General as set forth in 940 CMR 29.03(2)(b), at least 48 hours, not including Saturdays, Sundays and legal holidays, prior to the time of the meeting and remained so posted at the time of the meeting, that no deliberations or decision in connection with the sale of the bond were taken in executive session, all in accordance with G.L. c.30A, §§18-25 as amended.

Dated: February 9, 2015

Clerk of the Board of Selectmen



Town of Arlington, Massachusetts

Request Endorsement of 'Unequal Justice' Program

Summary:

Miriam Stein, Vision 2020 Diversity Task Group

ATTACHMENTS:

Type	Description
<input type="checkbox"/> Reference Material	Vision 2020 Reference

January 27, 2015

Dear Mr. Byrne:

I am writing on behalf of the Vision 2020 Diversity Task Group to ask the Board of Selectmen to join other groups in co-sponsoring the February 28 program, "Unequal Justice: Consequences of Race and Class in Our Criminal Justice System."

The program is a follow-up to the December "Black Lives Matter" vigil in Arlington Center attended by more than 400 Arlingtonians. The February 28 program is the first of a series of conversations on Race and Class sponsored by the Vision 2020 Diversity Task Group.

Panelists are: Arlington's Acting Police Chief; Tufts Professor Peniel Joseph, civil rights historian and activist; and Don Perry, parole reform activist. The event will be introduced by Bonie Bagchi Williamson, Vision 2020 Diversity Task Group co-chair and moderated by David Whitford.

The program will be held at the Town Hall on Saturday, February 28, 2015, from 7pm to 9pm. The Vision 2020 Diversity Task Group and the First Parish Unitarian Universalist of Arlington are the organizers. A preliminary program is attached.

To date, the other co-sponsors are: Arlington Human Rights Commission; Arlington International Film Festival; Arlington Public Schools; League of Women Voters of Arlington; Mystic Valley Branch of the NAACP; St. Agnes Parish. We will be approaching other organizations and congregations for additional endorsements.

We thank you for your consideration of our request and would appreciate a few minutes on your next agenda to discuss it.

Sincerely,

Miriam Stein

Miriam Stein
On behalf of the Vision 2020 Diversity Task Group
Miriam.stein@comcast.net
781-648-0255
17 Oak Knoll
Arlington, MA 02476

Unequal Justice:

The Consequences of Race and Class in Our Criminal Justice System

A panel discussion with:

- Arlington's Acting Police Chief
- Peniel Joseph, civil rights historian and activist
- Don Perry, parole reform activist

Introduced by Bonie Bagchi Williamson, Vision 2020 Diversity Task Group co-chair
Moderated by David Whitford

Saturday, February 28, 2015

7-9 p.m. at Arlington Town Hall

730 Massachusetts Avenue, Arlington

All are welcome to this FREE event! Refreshments.

Organized by: Arlington Vision 2020 Diversity Task Group and the First Parish Unitarian Universalist of Arlington.

Co-sponsored by: Arlington Human Rights Commission, Arlington International Film Festival, Arlington Public Schools, League of Women Voters of Arlington, Mystic Valley Branch of the NAACP, St. Agnes Parish, and a growing list of organizations and congregations.



This community conversation is the first in a series on Race and Class.

For more information, contact Vision 2020 Task Group member Miriam Stein at miriam.stein@comcast.net or 781-648-0255.



Town of Arlington, Massachusetts

Vote: Approve Submission of Statement of Interest to MSBA - Stratton School

Summary:

Kathy Bodie, Superintendent of Schools



Town of Arlington, Massachusetts

Reappointment: Open Space Committee

Summary:

Elizabeth Karpati (term to expire 1/31/2018)

ATTACHMENTS:

Type	Description
<input type="checkbox"/> Reference Material	Town Manager request, Meeting notice



Town of Arlington
Office of the Town Manager

Adam W. Chapdelaine
Town Manager

730 Massachusetts Avenue
Arlington MA 02476-4908
Phone (781) 316-3010
Fax (781) 316-3019
E-mail: achapdelaine@town.arlington.ma.us

MEMORANDUM

DATE: January 22, 2014

TO: Board Members

SUBJECT: Reappointment to Open Space Committee

This memo is to request the Board's approval of my reappointment of Elizabeth Karpati, 49 Colonial Drive, having a term expiration date of 1/31/2018 with Open Space Committee.


Town Manager

OFFICE OF THE BOARD OF SELECTMEN

STEVEN M. BYRNE, CHAIR
JOSEPH A. CURRO, JR., VICE CHAIR
KEVIN F. GREELEY
DIANE M. MAHON
DANIEL J. DUNN



730 MASSACHUSETTS AVENUE
TELEPHONE
781-316-3020
781-316-3029 FAX

TOWN OF ARLINGTON
MASSACHUSETTS 02476-4908

January 29, 2015

Elizabeth Karpati
49 Colonial Drive
Arlington, MA 02474

Re: Reappointment - Open Space Committee

Dear Ms. Karpati:

Please be advised that the Board of Selectmen will be discussing your reappointment to the above-named at their meeting to be held on Monday, February 9th at 7:15 p.m. in the Selectmen's Chambers, Town Hall, 2nd Floor. Although it is not a requirement that you attend the meeting, you are invited to be in attendance.

Very truly yours,
BOARD OF SELECTMEN

A handwritten signature in cursive script that reads "Marie A. Krepelka".

Marie A. Krepelka
Board Administrator

MAK:fr



Town of Arlington, Massachusetts

Request: One Day Beer & Wine License, 2/27/15 @ Robbins Library for Books in Bloom Fundraiser

Summary:

Patsy Kraemer, Arlington Garden Club

ATTACHMENTS:

Type	Description
<input type="checkbox"/> Reference Material	One Day application

RECEIVED
SELECTMEN'S OFFICE
FEB 27 2015

OFFICE OF THE BOARD OF SELECTMEN



TOWN OF ARLINGTON
MASSACHUSETTS 02476-4908

SPECIAL (ONE-DAY) LIQUOR LICENSE APPLICATION
(TO BE FILLED OUT BY EVENT REQUESTOR)

Name of Applicant: Arlington Garden Club

Address, phone & e-mail contact information: Patsy Kraemer, 85 Columbia Rd., Arlington Ma. 02474
781-858-8629 patsy@patsykraemer.com

Name & address of Organization for which license is sought: same

Does this Organization hold nonprofit status under the IRS Code? ☒ Yes ☐ No

Name of Responsible Manager of Organization (if different from above):

Address, phone & e-mail contact information:

Has the Applicant or Organization applied for and/or been granted a special liquor license this calendar year?
If so, please give date(s) of special licenses and/or applications and title of event(s).

No

Is this event an annual or regular event? If so, when was the last time this event was held and at what location?

This event has been held on a biannual basis - last Books in Bloom was in 2013 at the Robbins Library

24-Hour contact number for Responsible Manager on Event date:

Patsy Kraemer 781-858-8629

Title of Event: Book in Bloom fundraiser

Date/time of Event: Friday, February 27, 2015 7:00 pm - 9:00 pm

Location of Event: Robbins Library

Location/Event Coordinator: Vicki Rose

Method(s) of invitation/publicity for Event:

Ticket Sales/ Advocate article/posters/on line groups

Number of people expected to attend: 250

Expected admission/ticket prices: presale \$25 and \$30 at door

Expected prices for food and beverages (alcoholic and non-alcoholic):

\$5 for wine/champagne/beer/hard cider \$2 /waters/sodas

Will persons under age 21 be on premises? yes - helping with coat check

If "yes," please detail plan to prevent access of minors to alcoholic beverages.

the high school students helping with coat check will be given bracelets to wear to distinguish that they are under age - no one else at the event will be under 21.

Have you consulted with the Department of Police Services about your security plan for the Event?

yes - the security plan has been sent to Corey Rateau along with this application.

For Police Chief, Operations Commander, or designee:

Your signature below indicates that you have discussed this event with the applicant, you have reviewed the applicant's security plan, and any necessary police details have been arranged for the Event.

One police detail date 1/20/14
Off. Corey P. Rateau
Off. Corey P. Rateau

Printed name/title

What types of alcoholic beverages do you plan to serve at the Event? (Note: By State Law, all-alcohol "one day" licenses are available only to nonprofit organizations.)

prosecco/wine/beer/hard cider

What types of food and non-alcoholic beverages do you plan to serve at the Event?

fruit/cheese/nuts/sweet treats/waters/sodas

Who will be responsible for serving alcoholic beverages at the Event?

Premier Bartending/Ed Garland

What training or certification in responsible alcohol service does this person have? Please attach certificate or other proof of training for at least one person who will have responsibility for serving alcoholic beverages at each point of service and who will be present for the entire Event.

Tips Certification

Please list the names and dates of birth for all people who will be responsible for serving alcoholic beverages at the Event. Anyone serving alcoholic beverages must be at least 21 years of age.
_____ to be provided

Name of the Massachusetts wholesaler who will deliver to site? (Full supplier list available on the ABCC website: www.mass.gov/abcc)

Atlas Liquors, Medford, Ma.

How, when, and by whom will excess alcoholic beverages obtained for the Event be disposed of?

Atlas Liquors will take back any wine not opened. Open wine will be disposed of. Any other alcohol will be distributed to committee members (beer, hard cider)

Please provide details (insurance company, type of policy, name of insured, and policy limits) of any relevant insurance coverage for the Event, included but not limited to General Liability and Liquor Liability insurance. (You may be asked to supply a certificate or other proof of adequate insurance coverage.)

attached

**Please submit this completed form and filing fee to the Board of Selectmen
at least 21 days before your Event. Failure to provide complete
information may delay the processing of your application.**

I HAVE READ AND UNDERSTAND ALL RULES AND REGULATIONS:

Signature: _____

Printed name: Patsy Kraemer

Printed title & Organization name: Books in Bloom Committee chair/civic Development Chair, Arlington Garden Club

Email: pkraemer@town.arlington.ma.us



ROBBINS MEMORIAL TOWN HALL AUDITORIUM
730 Massachusetts Avenue, Arlington, Ma. 02476

17 January 2015

SECURITY PLAN FOR BOOKS IN BLOOM - 2015

Books in Bloom is a fundraising event co-sponsored by the Arlington Garden Club and the Friends of Robbins Library. An organizing committee of twelve members of the two organizations is responsible for the event. Patsy Kraemer of the Arlington Garden Club and Sally Naish of the Friends of the Libraries are the cochairs of the planning committee.

The event is scheduled for Friday night, February 27, 2015, 7:00 pm to 9:00 pm, at the Robbins Memorial Library.

A One-Day Permit has been submitted to the Selectmen's Office.

This is the Security Plan.

Tickets will be sold for the event. We anticipate approximately 250 people to attend. Guests will come and go during the duration of the party - it is not anticipated that everyone will be at the event at the same time. There will be a mix of adults and high school students at the event. The high school students are at the event only as helpers with the coat check. They will be issued bracelets to designate that they are under age. They will be directly supervised by Amy McElroy, one of the committee members and a member of the Friends group.

As other people arrive at the bar they will be asked for an ID to verify their age by the bartenders if there is any question as to their age.

Patsy Kraemer will be the event coordinator for the event. She will be assisted by the event coordinator from the Library, Vicki Rose. Brian Rose will be the custodian for the event. A committee of volunteers from the Arlington Garden Club and the Friends of the Libraries will also be staffing the party. All these people will be responsible for ensuring that the event runs smoothly.

A police detail will be hired for the event (if required). This officer will be available to help with any emergency situations that may arise.

Parking for the event will be available in the Library parking lots, the parking lot at the Whittemore Robbins House, and on the side streets, as well as Mass. Ave.

Please advise if there are other items that we need to consider.



CERTIFICATE OF LIABILITY INSURANCE

GORDO-5

OP ID: JL

DATE (MM/DD/YYYY)

04/17/2014

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an **ADDITIONAL INSURED**, the policy(ies) must be endorsed. If **SUBROGATION IS WAIVED**, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Roblin Insurance Agency, Inc. 144 Gould Street, Suite 100 Needham, MA 024942321 Roblin Insurance Agency, Inc	CONTACT NAME:
	PHONE (A/C, No, Ext): FAX (A/C, No):
	E-MAIL ADDRESS:
	INSURER(S) AFFORDING COVERAGE NAIC #
	INSURER A: Travelers Insurance 36161
	INSURER B: U.S. Liability Ins. Co.
	INSURER C: Torus Specialty Insurance Co.
	INSURER D:
	INSURER E:
	INSURER F:

INSURED Premier Bartending & Beverage Service, Inc.
PO Box 310
Waltham, MA 02451

COVERAGES**CERTIFICATE NUMBER:****REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL SUBR INSR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> GENERAL LIABILITY		16804B652113COF12	03/11/2014	03/11/2015	EACH OCCURRENCE \$ 1,000,000
	<input type="checkbox"/> COMMERCIAL GENERAL LIABILITY					DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 300,000
B	<input checked="" type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR		CL1569703	03/12/2014	03/12/2015	MED EXP (Any one person) \$ 5,000
	<input checked="" type="checkbox"/> Liquor Liability					PERSONAL & ADV INJURY \$ 1,000,000
	GEN'L AGGREGATE LIMIT APPLIES PER:					GENERAL AGGREGATE \$ 2,000,000
	<input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC					PRODUCTS - COMP/OP AGG \$ 2,000,000
	AUTOMOBILE LIABILITY					COMBINED SINGLE LIMIT (Ea accident) \$
	<input type="checkbox"/> ANY AUTO					BODILY INJURY (Per person) \$
	<input type="checkbox"/> ALL OWNED AUTOS	<input type="checkbox"/> SCHEDULED AUTOS				BODILY INJURY (Per accident) \$
	<input type="checkbox"/> HIRED AUTOS	<input type="checkbox"/> NON-OWNED AUTOS				PROPERTY DAMAGE (PER ACCIDENT) \$
C	<input type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR		88915C120ALI	03/12/2014	03/12/2015	EACH OCCURRENCE \$ 9,000,000
	<input checked="" type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE					AGGREGATE \$ 9,000,000
	<input type="checkbox"/> DED <input checked="" type="checkbox"/> RETENTION \$					
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY					WC STATUTORY LIMITS <input type="checkbox"/> OTH-ER <input type="checkbox"/>
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH)	<input type="checkbox"/> Y <input type="checkbox"/> N	N/A			E.L. EACH ACCIDENT \$
	If yes, describe under DESCRIPTION OF OPERATIONS below					E.L. DISEASE - EA EMPLOYEE \$
B						E.L. DISEASE - POLICY LIMIT \$

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required)

The Town of Arlington is additional insured with regard to liability of the named insured.

CERTIFICATE HOLDER

TOWNAR1

Town of Arlington
Town Hall
730 Massachusetts Ave.
Arlington, MA 02476

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

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Issued: 12/1/2014 Expires: 12/1/2015
ID#: 38942 Trainer Year: 11

Edward R Garland, Jr.
28 Saunders St
North Weymouth, MA 02191-1014

Trainer Certification Card



Town of Arlington, Massachusetts

Request: One Day Beer & Wine License, 3/14/15 @ Robbins Memorial Town Hall Auditorium for South Sudanese Enrichment for Families Gala 2015

Summary:

Ron Moulton and Kathryn Lenox

ATTACHMENTS:

Type	Description
<input type="checkbox"/> Reference Material	One Day application

OFFICE OF THE BOARD OF SELECTMEN



TOWN OF ARLINGTON
MASSACHUSETTS 02476-4908

SPECIAL (ONE-DAY) LIQUOR LICENSE APPLICATION
(TO BE FILLED OUT BY EVENT REQUESTOR)

Name of Applicant:

Ron Moulton, 339 Pleasant St, Malden, 781-929-3925, rcmoulton@gmail.com

Address, phone & e-mail contact information

: see above

Name & address of Organization for which license is sought:

South Sudanese Enrichment for Families

Does this Organization hold nonprofit status under the IRS Code? ☒ Yes ☐ No

Name of Responsible Manager of Organization (if different from above):

Address, phone & e-mail contact information:

Has the Applicant or Organization applied for and/or been granted a special liquor license this calendar year? ☐ No ☐ Yes If so, please give date(s) of special licenses and/or applications and title of event(s).

Is this event an annual or regular event? If so, when was the last time this event was held and at what location?

event held on biannual basis - last two have been at Arlington Town Hall

24-Hour contact number for Responsible Manager on Event date:

Ron Moulton, 781-929-3925/Kathryn Lenox, 617-501-3798

Title of Event: SSEF Gala2015

Date/time of Event:

Saturday, March 14, 2015, 6:00 pm - 10:00 pm

Location of Event: Arlington Town Hall

Location/Event Coordinator: Vicki Rose

Method(s) of invitation/publicity for Event:

email and hard copy invitations

Number of people expected to attend:

175

Expected admission/ticket prices:

\$150 per ticket

Expected prices for food and beverages (alcoholic and non-alcoholic):

\$5 per glass of wine

Will persons under age 21 be on premises?

yes for coat check and wait staff clean-up

If "yes," please detail plan to prevent access of minors to alcoholic beverages.

under age people will be given a colored bracelet to wear indicating age.

Have you consulted with the Department of Police Services about your security plan for the Event?

YES

For Police Chief, Operations Commander, or designee:

Your signature below indicates that you have discussed this event with the applicant, you have reviewed the applicant's security plan, and any necessary police details have been arranged for the Event.

Off. Corey F. Roteau date 1/26/15
Off. Corey F. Roteau
Printed name/title

POLICE COMMENTS:

Request at least one police safety detail.
Opened bottles of wine may not be transported in passenger
compartments of vehicles (M.G.L. 90/24I) or in excess of transportation
limits (M.G.L. 138/22).

What types of alcoholic beverages do you plan to serve at the Event? (Note: By State Law, all-alcohol "one day" licenses are available only to nonprofit organizations.)

wine

What types of food and non-alcoholic beverages do you plan to serve at the Event?

full dinner and waters/sodas

Who will be responsible for serving alcoholic beverages at the Event?

Beaujolaais Catering

What training or certification in responsible alcohol service does this person have? Please attach certificate or other proof of training for at least one person who will have responsibility for serving alcoholic beverages at each point of service and who will be present for the entire Event.

attached.

Please list the names and dates of birth for all people who will be responsible for serving alcoholic beverages at the Event. Anyone serving alcoholic beverages must be at least 21 years of age.

Carlos Enamorado DOB: 10/10/70

Name of the Massachusetts wholesaler who will deliver to site? (Full supplier list available on the ABCC website: www.mass.gov/abcc)

Atlas Liquors, Medford Ma.

How, when, and by whom will excess alcoholic beverages obtained for the Event be disposed of?

Atlas Liquors will take back any alcohol not opened. Opened bottles will be taken by Board members.

Please provide details (insurance company, type of policy, name of insured, and policy limits) of any relevant insurance coverage for the Event, included but not limited to General Liability and Liquor Liability insurance. (You may be asked to supply a certificate or other proof of adequate insurance coverage.)

attached.

Please submit this completed form and filing fee to the Board of Selectmen at least 21 days before your Event. Failure to provide complete information may delay the processing of your application.

I HAVE READ AND UNDERSTAND ALL RULES AND REGULATIONS:

Signature: _____

Printed name: Ron Moulton

Printed title & Organization name:

Executive Director, South Sudanese Enrichment for Families

Email: rmoulton@gmail.com



ROBBINS MEMORIAL TOWN HALL AUDITORIUM

730 Massachusetts Avenue, Arlington, Ma. 02476

26 January 2015

SECURITY PLAN FOR SOUTH SUDANESE ENRICHMENT FOR FAMILIES RUNDRAISER- 2015

The South Sudanese Enrichment for Families organization is holding a fundraising event at the Arlington Town Hall. An organizing committee and the Board of Directors are responsible for planning and implementing the fundraiser.

The event is scheduled for Saturday, March 14, 2015, 6:00 pm to 10:00 pm at the Arlington Town Hall. A One-Day Permit has been submitted to the Selectmen's Office.

This is the Security Plan.

Tickets will be sold for the event. We anticipate approximately 175 people to attend. There will be a cocktail hour, a full dinner, a key-note speaker, and entertainment. There will be a mix of adults and high school students at the event. The high school students are at the event only as helpers with the coat check and with dinner clean-up. They will be issued bracelets to designate that they are under age. They will be directly supervised by a member of the planning committee. As other people arrive at the bar they will be asked for an ID to verify their age by the bartenders if there is any question as to their age.

Vicki Rose will be the event coordinator for the event. A committee of volunteers from the planning committee and the Board of Directors will be staffing the party. All these people will be responsible for ensuring that the event runs smoothly.

A police detail will be hired for the event (if required). This officer will be available to help with any emergency situations that may arise. A fire detail will also be hired for the event.

Parking for the event will be available in the Town Hall lot, in the Senior Center lot, and on the side streets and Mass. Ave.

Please advise if there are other items that we need to consider.

ACORD™ CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

5/19/2014

PRODUCER

Ambrose Insurance Agency, Inc.
56 Central Ave.
Lynn, MA 01901
781-592-8200

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW.

INSURED

Beaujolais Catering
Michelle Noska d/b/a
207A Broadway
Arlington, MA 02474

INSURERS AFFORDING COVERAGE

NAIC#

INSURER A: Northland

INSURER B: Hartford Insurance

INSURER C: General Star

INSURER D:

INSURER E:

COVERAGES

THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. AGGREGATE LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	ADD'L INSRD	TYPE OF INSURANCE	POLICY NUMBER	POLICY EFFECTIVE DATE (MM/DD/YY)	POLICY EXPIRATION DATE (MM/DD/YY)	LIMITS
A		GENERAL LIABILITY	WS212907	5/9/14	5/9/15	EACH OCCURRENCE \$ 1,000,000
		<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY				DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000
		<input type="checkbox"/> CLAIMSMADE <input checked="" type="checkbox"/> OCCUR				MED EXP (Any one person) \$ 5,000
		GEN'L AGGREGATE LIMIT APPLIES PER:				PERSONAL & ADV INJURY \$ 1,000,000
		<input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC				GENERAL AGGREGATE \$ 2,000,000
						PRODUCTS - COMP/OP AGG \$ 1,000,000
		AUTOMOBILE LIABILITY				COMBINED SINGLE LIMIT (Ea accident) \$
		ANY AUTO				BODILY INJURY (Per person) \$
		ALL OWNED AUTOS				BODILY INJURY (Per accident) \$
		SCHEDULED AUTOS				PROPERTY DAMAGE (Per accident) \$
		HIRED AUTOS				AUTO ONLY - EA ACCIDENT \$
		NON-OWNED AUTOS				OTHER THAN AUTO ONLY: EA ACC \$
						AGG \$
		GARAGE LIABILITY				EACH OCCURRENCE \$
		ANY AUTO				AGGREGATE \$
						\$
		EXCESS/UMBRELLA LIABILITY				\$
		<input type="checkbox"/> OCCUR <input type="checkbox"/> CLAIMSMADE				\$
						\$
		DEDUCTIBLE				\$
		RETENTION \$				WC STATUTORY LIMITS <input checked="" type="checkbox"/> OTHER \$
B		WORKERS COMPENSATION AND EMPLOYERS' LIABILITY	08WECLH9612	11/1/13	11/1/14	E.L. EACH ACCIDENT \$ 500,000
		ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED?				E.L. DISEASE - EA EMPLOYEE \$ 500,000
		If yes, describe under SPECIAL PROVISIONS below				E.L. DISEASE - POLICY LIMIT \$ 500,000
C		OTHER	1MA69904	4/9/14	4/9/15	1,000,000 cs1
		Liquor Liability				

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES / EXCLUSIONS ADDED BY ENDORSEMENT / SPECIAL PROVISIONS

Catering Services
Town of Arlington as additional insured, general and liquor liability

CERTIFICATE HOLDER

Town of Arlington
Town Hall
730 Massachusetts Ave.
Arlington, MA 02474
Attn.: Patsy Kraemer

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, THE ISSUING INSURER WILL ENDEAVOR TO MAIL _____ DAYS WRITTEN NOTICE TO THE CERTIFICATE HOLDER NAMED TO THE LEFT, BUT FAILURE TO DO SO SHALL IMPOSE NO OBLIGATION OR LIABILITY OF ANY KIND UPON THE INSURER, ITS AGENTS OR REPRESENTATIVES.

AUTHORIZED REPRESENTATIVE

[Signature]

© ACORD CORPORATION 1988

Certificate of Completion

This Certificate of Completion of
eTIPS On Premise 2.0
For coursework completed on May 28, 2014
provided by Health Communications, Inc.
is hereby granted to:

Carlos Enamorado

Certification to be signed

Beaujais Catering

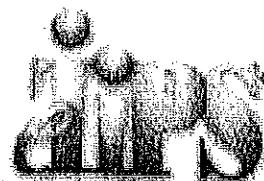
207 Broadway

Arlington MA, 02474-5410 USA



参考文献: [1] 王德成, 王德成. 中国人口地理学. 北京: 中国人口出版社, 1998.

[The following page contains extremely faint, illegible text.]





Town of Arlington, Massachusetts

NSTAR Petition/Bailey Road and Massachusetts Avenue

Summary:

Richard M. Schifone, Right of Way Agent
(all abutters notified)

ATTACHMENTS:

Type	Description
<input type="checkbox"/> Reference Material	Engineering recommendation, NSTAR request



Engineering Division

TOWN OF ARLINGTON DEPARTMENT OF PUBLIC WORKS

51 GROVE STREET
ARLINGTON, MA 02476

Phone: 781-316-3320
Fax: 781-316-3281

Type: Grant of Location Recommendations
Date: Tuesday, February 03, 2015
Applicant: NSTAR Electric Company
Site/Project Location: Bailey Road / Mass Avenue

The Engineering Division has reviewed the attached petition by NSTAR Electric Company for consideration of a Grant of Location for the installation of Conduit as indicated on the enclosed Engineering Design Sketch. Upon completion of our review we are submitting the following recommendations and conditions for consideration by the Board of Selectmen should the Grant of Location be approved for this submittal.

Additional Conditions

1. Notification shall be provided to all abutters prior to the commencement of construction activities. This notification should summarize the activities of the project and detail potential impacts. Additional information shall be provided instructing abutters to forward questions and concerns regarding the project to the contractor or NSTAR Electric Company and shall include the appropriate contact information. A copy of this abutter notification shall be provided to the Town Engineer for approval prior to distribution to the public. The final distribution list shall include the Town of Arlington DPW Dispatch Office, Town of Arlington Town Manager's Office, and the Engineering Division.
2. The proposed conduit installation shall be located/installed so as not to impede future roadway improvements (i.e. curb adjustment, guardrail installation, water and sewer rehabilitation etc.). and where possible shall be located in the nearest proximity as possible with other NSTAR infrastructure.
3. During construction, uninterrupted pedestrian access (or temporary pedestrian facilities) shall be provided at all times.
4. Please be aware that there may be on-site utility infrastructure that is not shown on the Engineering Sketch and may be encountered in the field. If a conflict occurs between the proposed conduit installation and existing Town-Owned utility infrastructure, the Town Engineer shall be contacted directly to discuss an appropriate resolution.
5. The contractor should be aware that there may also be Town-Owned electric lines and or Fire Alarm lines in close proximity to this proposed work. It is the sole responsibility of the contractor to ensure that these utilities, if located within limits of this work, should be properly marked and protected during construction activities.
6. All traffic markings that are disturbed by the proposed construction activities, will need to be replaced/restored in-kind to the satisfaction of the Town Engineer.
7. The installation of the conduit will require additional permitting (Trench Permit and/or Street Occupancy Permit) through the Town of Arlington Engineering Division prior to the start of construction.
8. All disturbances to curbing, grass strips, sidewalk, walkways, and roadway surfaces should be repaired in kind and to the satisfaction of the Town of Arlington Engineering Division. If any existing sidewalk is proposed to be removed, it shall be removed and replaced in full-width and in accordance with all current ADA, AAB, & Town of Arlington Standards/Regulations.
9. Due to Massachusetts Avenue being recently paved, permanent restoration of the roadway shall include curb-to-curb removal of 1-1/2" of pavement and paver placement of 1-1/2" new asphalt within the limits of the intersection

(approximately 750 SF). The exact limits and work schedule shall be approved by the Town of Arlington Engineering Division.

10. All work within the right of way shall require the contractor to schedule and coordinate a police traffic detail. Traffic control and safety measures shall be instituted in adherence to applicable OSHA requirements, Massachusetts DOT Work Zone Safety Guidelines and Part VI of the Manual on Uniform Traffic Control Devices. A pre-construction meeting is recommended to coordinate with other on-going projects in Town.
11. All material stockpiled on roadways and/or roadway shoulders shall be protected with erosion control devices, such as silt fence and/or straw waddles. Any sediment that enters the Town drainage system as a result of this work will be the sole responsibility of the contractor to remove.
12. Equipment, staging, and stockpiles shall not be located or stored so as to interfere with intersection sight lines. The Town prefers that all materials & equipment be located no closer than 50' to an intersection where practical.

RECEIVED
SELECTMEN'S OFFICE
JAN 23 1 56 PM '15



**101 Linwood Street
Somerville, MA 02143**

January 09, 2015

Town of Arlington
Board of Selectmen/Town Hall
720 Mass Ave
Arlington, MA 02476

Re: Mass Ave
Arlington
W. O. #2033670

Dear Sir:

NSTAR Electric Company respectfully requests a Grant of Location for the installation of conduit in Bailey Road and Mass Ave.

This work is necessary for system improvement.

If you have any questions, please call Jacqueline Duffy at 617-369-5509.

Very truly yours,

A handwritten signature in black ink, appearing to read "Richard M. Schifone".

Richard M. Schifone,
Supervisor Rights and Permits

**PETITION OF NSTAR ELECTRIC COMPANY FOR LOCATION FOR CONDUITS AND
MANHOLES**

To the **BOARD OF SELECTMEN** of the Town of Arlington, Massachusetts:


Respectfully represents **NSTAR ELECTRIC COMPANY** a company incorporated for the transmission of electricity for lighting, heating or power, that it desires to construct a line for such transmission under the public way or ways hereinafter specified.

WHEREFORE, your petitioner prays that, after due notice and hearing as provided by law, the Board of Selectmen may by Order grant to your petitioner permission to construct, and a location for, such a line of conduits and manholes with the necessary wires and cables therein, said conduits and manholes to be located substantially as shown on the plan made by, A. DeBenedictis dated January 09, 2015 and filed herewith, under the following public way or ways of said Town:

**Bailey Road - Northerly from Pole 867/1, approximately 45 feet south of
Mass Ave a distance of about 50 feet - conduit.**

**Mass Ave - Continuing at and northerly from Bailey Road to MH 19262
a distance of about 57 feet - conduit.**

W.O. #2033670

NSTAR ELECTRIC COMPANY

By: Richard M. Schifone, Supervisor
Rights and Permits

Dated this 09th day of January, 2015

Town of Arlington, Massachusetts

Received and filed _____, 2015

ORDER FOR LOCATION FOR CONDUITS AND MANHOLES

Town of Arlington, Massachusetts January 09, 2015

WHEREAS, **NSTAR ELECTRIC COMPANY** has petitioned for permission to construct a line for the transmission of electricity for lighting, heating or power under the public way or ways of the Town hereinafter specified, and notice has been given and a hearing held on said petition as provided by law.

**Bailey Road - Northerly from Pole 867/1, approximately 45 feet south of
Mass Ave a distance of about 50 feet - conduit.**

**Mass Ave - Continuing at and northerly from Bailey Road to MH 19262
a distance of about 57 feet - conduit.**

W.O. #2033670

All construction work under this Order shall be in accordance with the following conditions:

1. Conduits and manholes shall be located as shown on a plan made by A. DeBenedictis dated January 09, 2015 on file with said petition.
2. Said Company shall comply with the requirements of existing by-laws and such as may hereafter be adopted governing the construction and maintenance of conduits and manholes.
3. All work shall be done to the satisfaction of the Board of Selectmen or such officer or officers as it may appoint to supervise the work.

1 _____
2 _____ Board of Selectmen
3 _____ the Town of
4 _____ Arlington
5 _____

CERTIFICATE

We hereby certify that the foregoing Order was adopted after due notice and a public hearing as prescribed by Section 22 of Chapter 166 of the General Laws (Ter. Ed.), and any additions thereto or amendments thereof, to wit:-after written notice of the time and place of the hearing mailed at least seven days prior to the date of the hearing by the Selectmen to all owners of real estate abutting upon that part of the way or ways upon, along or across which the line is to be constructed under said Order, as determined by the last preceding assessment for taxation, and a public hearing held on the _____ day of _____, 2015 in said Town.

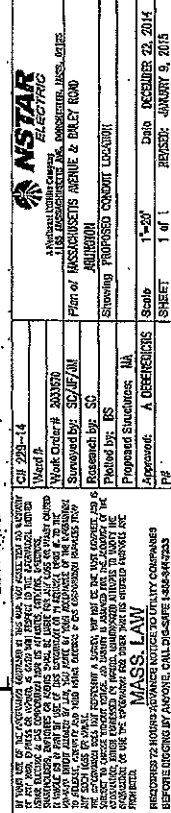
1 _____
2 _____ Board of Selectmen
3 _____ the Town of
4 _____ Arlington
5 _____

CERTIFICATE

I hereby certify that the foregoing are true copies of the Order of the Board of Selectmen of the Town of Arlington, Massachusetts, duly adopted on the _____ day of _____ 2015 and recorded with the records of location Orders of said Town, Book _____ Page _____ and of the certificate of notice of hearing thereon required by Section 22 of Chapter 166 of the General Laws (Ter. Ed.), and any additions thereto or amendments thereof, as the same appear of record.

Attest: _____

Clerk of the Town of Arlington, Massachusetts



855 MASS AVE 53.0-2-4.0
TOWN OF ARLINGTON SCHOOL
HIGH SCHOOL
730 MASS AVE
ARLINGTON, MA 02476

864-870 MASS AVE 26.0-3-1.A
864 MASS AVENUE LLC
C/O LEADER BANK
180 MASS AVENUE
ARLINGTON, MA 02474

874 MASS AVE 26.0-2-2.C
TD BANK NA
LEASE & TAX DEPARTMENT
380 WELLINGTON STREET
TOWER B - 12TH FLOOR
LONDON, ONTARIO, N6A
860 MASS AVE 26.0-3-2.A
864 MASS AVENUE LLC
C/O LEADER BANK
180 MASS AVENUE
ARLINGTON, MA 02474

11 BAILEY RD 26.0-2-4.0
HOURICAN PATRICK/ETAL
HOURICAN IMELDA
11 BAILEY RD
ARLINGTON, MA 02476

14 BAILEY RD 26.0-3-12.0
SHAPIRO MARK D & PATRICIA S
14 BAILEY ROAD
ARLINGTON, MA 02476

15 BAILEY RD 26.0-2-5.0
MAXWELL J.B.
MAXWELL VALERIE R
15 BAILEY ROAD
ARLINGTON, MA 02476

10 BAILEY RD 26.0-3-13.0
CARVELLI WILLIAM S/TRUSTEE
10 BAILEY ROAD REALTY TRUST
1790 CEDAR LANE
VERO BEACH, FL 32963

I hereby certify that this list
has been prepared in accordance with
Chapter 40A, Sec 11 of MGL.

Board of Assessors,

1/23/2015

Robert E. Grady
Robert E. Grady

NOTICE TO ABUTTERS

January 29, 2015

Dear Abutter:

You are hereby notified that a public hearing will be held at the **Office of the Board of Selectmen, Town Hall, 730 Massachusetts Avenue, Arlington, Massachusetts**, on the **9th of February at 7:15 p.m.** upon the Petition of **NStar Electric** for permission to construct, and a location for, a line of conduits and manholes, with the necessary wires and cables therein, for the transmission of electricity, under the following public way or ways of said Town; for the purpose of obtaining a Grant of Location for

W.O. #2033670

Bailey Road: **Northerly from Pole 867/1, approximately 45 feet south of Mass. Ave., a distance of about 50 feet - conduit.**

Massachusetts Avenue: **Continuing at and northerly from Bailey Road to MH 19262, a distance of about 57 feet - conduit.**

By: *Marie A. Krupelbauer*
Board Administrator

OFFICE OF THE BOARD OF SELECTMEN

STEVEN M. BYRNE, CHAIR
JOSEPH A. CURRO, JR., VICE CHAIR
KEVIN F. GREELEY
DIANE M. MAHON
DANIEL J. DUNN



730 MASSACHUSETTS AVENUE
TELEPHONE
781-316-3020
781-316-3029 FAX

TOWN OF ARLINGTON
MASSACHUSETTS 02476-4908

January 30, 2015

Richard M. Schifone, Supervisor
Rights and Permits
NStar Electric Gas
101 Linwood Street
Somerville, MA 02143

Re: Bailey Road and Massachusetts Avenue, W.O. #2033670

Dear Mr. Schifone:

A Public Hearing has been scheduled in conjunction with the above-captioned matter on Monday, February 9th, 7:15 p.m., Selectmen's Chambers, Town Hall, 730 Massachusetts Avenue, Arlington.

The abutters have been notified. Please call our office to confirm the date and time with either Mary Ann or Fran.

Thank you.

Very truly yours,
BOARD OF SELECTMEN

Marie A. Krepelka
Marie A. Krepelka
Board Administrator

MAK:fr



Town of Arlington, Massachusetts

CITIZENS OPEN FORUM



Town of Arlington, Massachusetts

Discussion: Chestnut Street Parking Issues

Summary:

Kevin F. Greeley, Selectman

ATTACHMENTS:

Type		Description
	Reference Material	Reference from 11.24.14 Meeting

11.24.14

ARLINGTON POLICE DEPARTMENT

CHIEF OF POLICE

Frederick Ryan

*Town of Arlington*

MASSACHUSETTS 02474

POLICE HEADQUARTERS

112 Mystic Street

Telephone 781-316-3900

Facsimile 781-316-3919

MEMORANDUM

TO: Fred Ryan
Police Chief

FROM: Officer Corey P. Rateau
Traffic and Parking Unit

DATE: November 19, 2014

RE: Chestnut Street

We currently do not recommend any changes to the existing Chestnut Street parking restrictions. The street is often heavily congested during the weekdays and parking on both sides exacerbates the problem. It is recommended that visitors using the chiropractic business, like other businesses in the area, continue to utilize the Russell Common (Municipal) Lot.

It should be noted that increased patrols in the area began after complaints were received due to a lack of enforcement of the posted signs. And while there are known issues with the meters in the lot, the Parking Officers have been instructed (per the Parking Clerk's Office) that as long as one meter is functioning and accepting currency that users of the lot are required to pay. There are signs posted stating that meters are located at both entrances and the Parking Officers check the functionality of both meters several times a day. If one meter is not functioning, they put a notice on it directing users to the other one. Finally, before any ticket is issued, they are checked again and if both are not functioning, they then give users the maximum three-hour allotment starting from that point before coming back again to check for compliance. Hopefully, the matter with the meters will soon resolve itself as they are tentatively scheduled to be replaced some time next year.

Cc: Capt. Julie Flaherty
Support and Logistics Commander

Lt. Paul Conroy
OIC / Traffic, Details and Licensing

Adam Chapdelaine
Town Manager

"Proactive and Proud"

--Original Message-----

From: Ann Murray <ann@murraymusculartherapy.com>

To: Greeley, Kevin F. <Greeleycom@AOL.com>

Sent: Thu, Nov 13, 2014 12:52 pm

Subject: parking issues on Chestnut Street

Hi Kevin,

We hope you can help us.

I have a Massage Therapy Practice at 9 Chestnut St. and we are having parking issues. My practice is within Archambault Chiropractic and Wellness Center. Myself and Dr. Archambault's 2 employees and our patients and clients do not have ample parking spaces. We are asking that we be allowed to park across from our office along side Saint Agnes Church. Many people park there illegally for various occasions, picking up kids, farmer's market or attending 7 am Mass, etc. and there is plenty of room for cars to go by. I recently got a ticket and both the woman that work here started receiving tickets while parked on our side of Chestnut beyond our driveway heading towards the dentist office. Us and patients and others have been parking there forever without getting tickets. When Keefe's funeral home has there no parking signs out for a wake or funeral that leaves us know where to park. The municipal lot machines are not user friendly and I have had clients get tickets because machine was broke etc. I know there is a parking proposal in the works for Arlington, I am a resident and business owner and would like to see the business to be able to have parking for customers. We have a 4 car lot and so many patients are sitting in front with hazard lights on waiting for someone to leave which could cause traffic flow issues and or accidents on chestnut!

Look forward to your response,

Ann Murray



Town of Arlington, Massachusetts

Article: Bylaw Amendment/Limiting Speaking Time for Announcements and Reports

Summary:

Article: Bylaw Amendment/Human Rights Commission

Article: Board of Assessor Changes

ATTACHMENTS:

Type	Description
☐ Reference Material	Warrant Article Text
☐ Reference Material	10 Registered Voter Letter
☐ Reference Material	Town Moderator e-mail re Speaking Time
☐ Reference Material	C. Loreti reference
☐ Reference Material	DoR Report

ARTICLE **BYLAW AMENDMENT/LIMITING SPEAKING TIME FOR ANNOUNCEMENTS AND REPORTS**

To see if the Town will vote to amend Title I, Article 1, Section 7C of the Town Bylaws, Regulation of Speakers, by further limiting the time a person shall speak, or otherwise hold the floor, for the purpose of presenting reports and announcements or any other remarks that do not pertain to an actionable article in the warrant; or take any action related thereto.

(Inserted at the request of Paul Schlichtman and ten registered voters)

ARTICLE **BYLAW AMENDMENT/HUMAN RIGHTS COMMISSION**

To see if the Town will vote to update Title II Article 9 - Human Rights Commission for complaints against town departments and agencies; or take any action related thereto.

(Inserted at the request of Stephen Harrington and ten registered voters)

ARTICLE **HOME RULE/BOARD OF ASSESSOR CHANGES**

To see if the Town will vote to implement the recommendations of the 2012 Massachusetts Department of Revenue "Town and School Finance Analysis" report to make the Director of Assessments an appointment of the Town Manager and to consider changing, or to change, the Board of Assessors from an elected to an appointed board; or take any action related thereto.

(Inserted at the request of Christopher Loreti and ten registered voters)

OFFICE OF THE BOARD OF SELECTMEN

STEVEN M. BYRNE, CHAIR
JOSEPH A. CURRO, JR., VICE CHAIR
KEVIN F. GREELEY
DIANE M. MAHON
DANIEL J. DUNN



730 MASSACHUSETTS AVENUE
TELEPHONE
781-316-3020
781-316-3029 FAX

TOWN OF ARLINGTON
MASSACHUSETTS 02476-4908

February 3, 2015

Dear Registered Voter:

The Board of Selectmen will meet on Monday, February 9th at 7:15 p.m., Selectmen's Chambers, 2nd Floor, Town Hall, to discuss the Warrant Article petition that you signed.

Article	BYLAW AMENDMENT/LIMITING SPEAKING TIME FOR ANNOUNCEMENTS AND REPORTS
Article	BYLAW AMENDMENT/HUMAN RIGHTS COMMISSION
Article	BOARD OF ASSESSOR CHANGES

Please feel free to contact Mary Ann or Fran in my office at the above number to confirm or if you require any further information.

Thank you.

Very truly yours,
BOARD OF SELECTMEN

A handwritten signature in cursive script that reads "Marie A. Krepelka".

Marie A. Krepelka
Board Administrator

MAK:fr

Paul Schlichtman
Speaking Time Limits

Paul Schlichtman
47 Mystic Street, 8C
Arlington, MA 02474

John Bilafer
15 Victoria Road
Arlington, MA 02474

Mary Ellen Bilafer
59 Cutter Hill Road
Arlington, MA 02474

Thomas Caccavaro, Jr.
28 Ridge Street
Arlington, MA 02474

Dean Carman
29 Kilsythe Road
Arlington, MA 02476

Joseph Connors
78 Bates Road
Arlington, MA 02474

Dennis Corbett
19 Winter Street
Arlington, MA 02474

John Cronin
29 Wyman Terrace
Arlington, MA 02474

William Downing
24 Fabyan Street
Arlington, MA 02474

Peter Fuller
7 Kilsythe Road
Arlington, MA 02476

Stephen Harrington
74 Columbia Road
Arlington, MA 02474

Stephen Harrington
Human Rights Commission
Bylaw Change

Stephen Harrington
Maria Harrington
74 Columbia Road
Arlington, MA 02474

Albert Cook
239 Broadway
Arlington, MA 02474

James Hall
127 High Haith Road
Arlington, MA 02476

Doris Mainville
279 Highland Avenue
Arlington, MA 02476

John Anderson
37 Berkeley Street
Arlington, MA 02474

Chandreyee Das
53 Yerxa Road
Arlington, MA 02474

William Harrelson
27 Ashland Street
Arlington, MA 02476

Victoria Boursiquot
18 Rockaway Lane
Arlington, MA 02474

5
3 Elizabeth Dyer
21 Central Street
7 Arlington, MA 02476
6

Lori Kenschaft
68 Crosby Street
Arlington, MA 02474

Chris Loreti
Board of Assessor Changes

Christopher Loreti
56 Adams Street
Arlington, MA 02474

John Belskis
196 Wollaston Avenue
Arlington, MA 02476

Elsie Fiore
58 Mott Street
Arlington, MA 02474

David Garbarino
735 Concord Turnpike
Arlington, MA 02476

Jon Gersh
24 Kipling Road
Arlington, MA 02476

Brian Hasbrouck
46 Sherborn Street
Arlington, MA 02474

Peter & Jane Howard
12 Woodland Street
Arlington, MA 02476

Gordon Jamieson
163 Scituate Street
Arlington, MA 02476

Heather Remoff
1 School Street
Arlington, MA 02476

Michael Ruderman
9 Alton Street
Arlington, MA 02474

--Original Message-----

From: "John D. Leone" <john@leonelaw.com>

To: "MaryAnn Sullivan" <MSullivan@town.arlington.ma.us>, "Adam Chapdelaine" <AChapdelaine@town.arlington.ma.us>, "Douglas Heim" <DHeim@town.arlington.ma.us>

Date: Tue, 3 Feb 2015 16:57:16 -0500

Subject: RE: Warrant Article Hearing, Monday, February 9th: Limiting Speaking Time for Announcements and Reports

We really do not need a Bylaw change to regulate “ the time a person shall speak, or otherwise hold the floor, for the purpose of presenting reports and announcements or any other remarks that do not pertain to an actionable article in the warrant”.

Arlington is one a few Town’s that actually has a Bylaw to address the length of time a speaker can speak to an Article. In most towns the time is set by the Moderator. The Moderator controls the floor of the meeting and can regulate such time limits. It is my intention to limit these type of speakers to four (4) minutes this year. One of the clicker tests last year was to see if the Meeting wanted to limit the time of such speakers. They did. A second test question, was for time 3, 4 or 5 minutes, it was fairly evenly split between 3 and 5 minutes. So I am splitting the difference and limiting them to 4 minutes.

I will not be available to speak to this on Monday. Please pass my comments on to the Selectmen.

John D. Leone, Moderator
Town of Arlington
637 Massachusetts Avenue
Arlington, MA. 02476
Tel: 781-648-2345

Here is my reference material for the hearing on my article. I am sending this report along in case any of the Selectmen have not already read it. Recommendations 3 and 4 on page 23 and Appendix 4 on page 32 provide the basis for my article, so I would appreciate it if you would refer the Selectmen to those pages.

Thank you,

Chris Loreti

3. We recommend that the town make the director of assessing an appointment of the town manager. This change will require additional amendments to the town manager act. If the town chooses to retain an elected board of assessors, however, this arrangement can be awkward. Other towns have addressed this problem by creating a dual reporting relationship where the elected board provides the director with general direction, but the director receives direct, day-to-day supervision from the manager. In other cases, towns have established an appointment process where the assessors screen and check the credentials of potential applicants and recommend one or more choices to the manager.

4. We recommend that the town consider making the board of assessors appointed as well. Today, the role of the board of assessors is largely dictated by state law, computer assisted mass appraisal techniques and the procedural and reporting requirements enforced by the Department of Revenue. Even with regard to abatements and exemptions, the assessors have very little policy discretion. Abatements should be determined based on the relevant facts at hand and, if new information comes to light, new values should be determined using consistent mass appraisal methods to ensure equity when compared to similar properties. Strict statutory eligibility criteria also severely limit any discretion assessors may have in granting property tax exemptions. Only with the hardship exemption under MGL Ch. 59, Section 5, Clause 18, do the assessors have some discretion in determining eligibility. The assessors granted only two of these exemptions in FY2010.

Appendix 4 - Model Finance Department Structures

Needham Charter – Chapter 176 of the Acts of 2004

- Town manager appoints the assistant town manager/director of finance subject to the approval of the selectmen.
- Town manager appoints the town accountant, treasurer/tax collector and administrative assessor.
- Removal of assistant town manager/finance director subject to the approval of the selectmen and removal of administrative assessor requires consultation with board of assessors
- Three-member board of assessors are elected
- Representative town meeting of not more than 252 members

Lexington – Selectmen-Town Manager Act, Chapter 753 of the Acts of 1968

- Town manager appoints a treasurer/collector and board of assessors;
- Director of assessing appointed by town manager
- Comptroller appointed by selectmen, after recommendation by town manager, and serves as assistant town manager for finance,
- assistant town manager for finance reports directly to the town manager
- In this capacity, assistant town manager for finance oversees accounting, collections, treasury and assessing.

Brookline – Town Administrator and Finance Director Acts, Chapter 270 of the Acts of 1985, Chapter 25 of the Acts of 1993 and Chapter 29

- Consolidated finance department established in 1993, treasurer/collector position converted from elected to appointed
- Finance director appointed by the selectmen based on the recruitment efforts and recommendation of the town administrator.
- Finance director recommends appointment or removal of treasurer/collector, comptroller and chief assessor to the town administrator; selectmen make these appointments based on town administrator's recommendation.
- The chief assessor serves as chair of the board of assessors and other two assessors are appointed by the selectmen.



Town of Arlington

Town and School Finance Analysis

Division of Local Services / Technical Assistance Section

January 2012



January 26, 2012

Brian F. Sullivan
Town Manager
730 Massachusetts Ave.
Arlington, MA 02476

Dr. Kathleen Bodie
Superintendent of Schools
869 Massachusetts Ave.
Arlington, MA 02476

Dear Mr. Sullivan and Dr. Bodie:

It is with pleasure that I transmit to you the enclosed report, "Town of Arlington, Town and School Finance Analysis" with additional copies for distribution. It is our hope that the information presented in this report will assist the Town of Arlington in its decision-making process with regards to consolidating municipal and school finance/business functions.

As a routine practice, we will post the completed report on-line at the Division of Local Services website within a week or two. Also, we will forward a copy of the report to the town's state senator and representatives.

If you have any questions or comments regarding our findings and recommendations, please feel free to contact Rick Kingsley, Bureau Chief of the DLS Municipal Data Management and Technical Assistance Bureau at (617) 626-2376 or at kingsleyf@dor.state.ma.us.

In closing, we would like to thank you and the other officials in Arlington for your cooperation. I am pleased that the Division of Local Services has had the opportunity to assist the town as part of the Department of Revenue's ongoing commitment to improve financial management in cities and towns across the Commonwealth.

Sincerely,

Robert G. Nunes
Deputy Commissioner and
Director of Municipal Affairs

RGN:mjo
Enclosure

cc: Senator Kenneth J. Donnelly
Representative Sean Garballey
Representative Jay R. Kaufman

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Introduction

At the request of the Arlington Board of Selectmen and School Committee, the Department of Revenue's Division of Local Services (DLS) and the Massachusetts Department of Elementary and Secondary Education (DESE) have completed this analysis on the possible consolidation of municipal and school financial management operations. As part of this analysis, the selectmen and school committee asked us to explore the potential benefits of consolidating or restructuring some or all of these functions.

We have based our findings and recommendations on site visits and telephone conversations by staff members of the Division's Municipal Data Management & Technical Assistance Bureau (MDM/TAB) and DESE's School Business Services unit. The staff interviewed members of the board of selectmen, school committee and finance committee, as well as the town manager and school superintendent, deputy town manager, comptroller, treasurer/collector, director of assessing, school chief financial officer, payroll director, town-school information technology director, purchasing agent and other municipal finance and school business office staff.

DLS staff examined documents such as the annual budgets, tax rate recapitulation sheets, balance sheets and audits. We reviewed the town's organizational structure as set out in the Arlington Town Manager Act, subsequent other special acts and the town's bylaws. The town also provided us with warrants, employee contracts, job descriptions, revenue and expenditure reports, the Powers and Sullivan report on the FY2010 school deficit, the Massachusetts Association of School Business Officials (MASBO) review of the school department's financial operations and other assorted financial documents.

The purpose of this assessment is to assist Arlington officials as they evaluate the town and school financial organizations and consider the prospect of merging these functions or otherwise restructuring them. In reviewing the existing operations, we have focused on: (1) documenting existing organizational structures and workflows; (2) examining potential options and opportunities for achieving operational efficiencies or process improvements; and (3) assessing the benefits or efficiencies associated with consolidation or re-structuring of the town and school finance operation.

We encourage the selectmen and school committee, when evaluating whether to restructure, or possibly merge, these finance operations, to consider the observations, analyses, and recommendations contained in this report.

Overview

Originally settled over 350 years ago as the village of Menotomy, Arlington today has a population of 42,844 spread over 5.18 square miles, making it the twelfth most densely populated municipality in the state. Tight-knit neighborhoods in close proximity to Boston, a diverse housing stock and easy access to highway and mass transit routes make Arlington a highly desirable community. Well-educated and technology savvy residents are passionate about the town, interested in how scarce revenues are allocated among services and hold high expectations for the performance of government. They are active in community affairs and participation is strong on the town's numerous boards and committees as well as at local elections.

Arlington was among the first communities in the state to establish a strong town manager's position and is widely recognized for being at the forefront of the ongoing trend in Massachusetts toward professional management. The "Town Manager Act," approved by the state legislature in 1952, calls for the selectmen to appoint a manager. The town manager is empowered to supervise and direct the administration of most town departments, including police, fire and public works. For the most part, this has provided a sound management structure to ensure the efficient and effective delivery of general government services. However, neither the town manager, nor any other board or committee, has the authority to oversee and coordinate financial management.

Spending has been relatively modest in Arlington. Even when health insurance costs from the trust fund are included, general fund spending per capita rises only to \$2,520 or about 94 percent of the state-wide average spending of \$2,681. Though the town has a single tax rate for all property classes, the tax burden is borne predominantly by the residential property class. Residential property constitutes close to 94 percent of the total tax base and includes a mix of single-family, multi-family, condominium and apartment properties. Single-family tax bills in FY2011 averaged \$5,949, or 31 percent above the state average (\$4,537). The town's average per capita income based on 2008 state tax returns is \$43,637 or more than 30 percent above the state average and property wealth as measured by 2010 equalized property values per capita is \$177,084 or almost 14 percent above the state average.

The town's school system is noted for high academic achievement in both elementary and secondary grades, with Arlington High School recognized by both Boston Magazine and US News and World Report as a top performing high school based on student achievement and college readiness. Good schools and relatively affordable housing options have made Arlington an attractive community for young families with school-aged children. Contrary to the overall trend in state enrollment which declined 2.8 percent between FY2003 and FY2012, the town's foundation enrollment grew by 543 pupils or 13 percent during this period.

For many years, the town's fiscal situation has been strained due to several factors. First, the town's tax levy, which currently provides more than two-thirds of the town's total revenue, grows at a rate that is considerably slower than other communities in the state. As a built out community, the town has very little available space for new construction and must rely on additions/alteration to existing properties to generate "new growth." New growth refers to the increase in the annual levy limit beyond the baseline 2.5 percent increase allowed under Proposition 2 ½. New growth as a percent of the prior year's tax levy has been among the lowest in the state, averaging less than 1 percent since FY2000, compared to the state-wide average of 2.28 percent over this time period.

Arlington also has lost almost \$4 million in general government (non-school) local aid since FY2000, or \$93 per capita. Only 10 other municipalities statewide had deeper general government aid cuts on a per capita basis over this time period. These cuts were implemented as percentage reductions to each community's additional assistance and lottery aid in FY2003 and FY2004 and these accounts were then combined in the FY2010 state budget. Subsequent cuts to the new Unrestricted General Government aid also were done on a percentage basis. Consequently, the communities that received significant amounts of additional assistance, including Arlington, were subject to disproportionate cuts to their general government state aid.

Over the eleven years between FY2000 and FY2011, total town revenues have grown by \$37.5 million, or just under 42 percent. When compared to the 51 percent rate of inflation over this same period, by FY2011, the town had \$8.3 million less revenue than it would have had if revenue growth had simply kept pace with inflation. The cost of employee benefits, and in particular health insurance, has actually exceeded the rate of inflation and further limited spending on direct services. From FY2005 to FY2011, the town's contribution to employee health insurance increased from \$9.6 million to \$16.5 million, a \$6.9 million or 72 percent increase. To address these escalating costs, the town manager successfully negotiated an agreement with the town's labor unions to join the state's Group Insurance Commission.

In this environment of revenue constraints and spending pressures, town officials recognized early on that there were few alternatives but to impose budgetary discipline and emphasize long-term fiscal planning. The "Lyons Plan," named after long-time former selectman Charles Lyons, outlined a multi-year strategy for controlling operating budgets, containing growth in employee health insurance and placing a substantial override before the voters with the promise not to seek another general-purpose override for five years. In June of 2005, the voters of Arlington approved a \$6 million override by a narrow 52 to 48 percent margin. In the initial years, override dollars were appropriated into a special purpose stabilization fund and reserved to fund budgets in the later years of the five-year plan.

Inevitable with a plan like this is the funding cliff that occurs when the override stabilization funds are exhausted and additional overrides become needed to sustain services. The town faced just this situation when planning for FY2012. The available free cash at the time was at a ten-year low point

(\$770,498 compared to the ten-year average of \$3.3 million) due, in part, to a \$1.5 million appropriation deficit in the school department in FY2010. The town's unions had yet to agree to move to the state's Group Insurance Commission (GIC) and substantial investment losses in the override stabilization fund, primarily during FY2009, were cause for concern. Notwithstanding these questions regarding the town's financial management, Arlington voters approved another \$6.49 million override for FY2012.

In spite of the revenue constraints and the structural imbalance inherent in the town's multi-year budget plan, Arlington has earned a AAA bond rating from Standard and Poor's (S&P's). The agency's highest rating indicates an extremely strong capacity to meet debt obligations based on the town's proximity to the Boston area's deep and diverse economy, strong income and property wealth indicators, and a relatively low debt burden. However, S&P rated the town's financial management as "good" rather than "strong," indicating that financial practices exist in most areas, but they may not be formalized or regularly monitored.

In our assessment of the town's financial management, we were impressed that engaged and experienced finance and capital planning committees, working with the town manager and selectmen, have put together strong multi-year financial and capital plans. Issues persist in other areas though. In the FY2010 audit, Powers and Sullivan cited the recent deficit in the school budget as a "material weakness" in controls where a possible misstatement to financial statements would not be prevented, detected or corrected. A subsequent FY2011 debt service deficit (\$239,083) and prior investment losses raised additional questions as to the adequacy of the town's procedures for monitoring fiscal performance, detecting problems and taking prompt corrective action.

A government structure where town finance officers operate independently does not foster an environment conducive to strong financial management. Lack of accountability to a full-time manager leads to fragmented fiscal operations, works against the implementation of regular, formal practices and inhibits an overall team approach to finance. Since many financial management operations cut across departments, they are most effective when managed in a centralized, coordinated structure.

Through informal means, the manager and deputy manager have attempted to play a coordinating role with town finance departments, but the reality is that cooperation is voluntary and none of these officials can be held truly accountable by the manager. Although cooperation among finance officers has historically been fairly good, we firmly believe that accountability is essential to any successful team. So if Arlington wants to raise its financial management to the "strong" level, the obvious question that the town must address is: who is in charge of financial management in general and, in particular, who is responsible for insuring that consistent, effective control and monitoring practices are in place across departments? The short answer now is that there is no one officer or board vested with the formal authority to fulfill this responsibility.

Conclusion

Many other Massachusetts communities have moved to a government structure that places financial management responsibility firmly with the town manager or administrator. Arlington has resisted the clear trend among Massachusetts communities, and particularly among comparably-sized communities with AAA bond ratings (see Appendix 1), to create a consolidated finance department with financial positions accountable to an administrator or finance director. Loyalty to and respect for long-serving officials in these offices may color local opinion, but in the harsh environment of revenue constraints and constant spending pressure, we believe that a coordinated and accountable financial management structure is long overdue in Arlington.

Opportunities exist, as well, to create a more effective and efficient operation with a merger of the school and town finance offices. It is our strong recommendation, however, that before the town considers this consolidation, it should restructure the town financial offices to create a consolidated department accountable to the town manager. At the same time, the town and school department, through the manager and school superintendent, should work together to resolve some of the outstanding issues with previous service mergers such as information technology, payroll and facilities. Sincere efforts to resolve these issues through regular, open channels of communication are important to repairing strained relationships and earning the level of trust and goodwill required for a successful merger.

In the body of the report that follows, we discuss the town's current organizational structure as it relates to financial management, as this structure impacts whether a consolidated municipal and school finance operation is feasible or not. We then document purchasing and payroll procedures and the roles and responsibilities of key town finance staff and the school business office staff. Though the town manager has no direct oversight of the town's finance offices, we also sought to understand the extent of the manager's role in coordinating financial management and drafting an initial budget document. We examined precedents for joint town and school services, as well, as often this track record is the best predictor of the success of future cooperative endeavors. Finally, we reviewed recent issues with town finance and discuss whether a stronger structure may have prevented them.

Who is Responsible for Financial Management in Arlington?

Appointed by the selectmen, the town manager supervises and directs the administration of most town departments, boards and commissions, including the police, fire and public works departments. Notable exceptions to this management authority include the core financial offices of the comptroller, treasurer/collector and assessors. The treasurer/collector is independently elected, the comptroller is appointed by the selectmen and the director of assessing is appointed by the elected board of assessors. Staff in the selectmen's office also is not subject to the manager's oversight. Surprisingly, despite a strong town manager's position that provides direction to and coordinates the efforts of most departments, the key financial management departments operate with no central oversight and, in many respects, are as decentralized as any small town in Massachusetts.

Lacking a cohesive financial structure and formal oversight from the town manager, Arlington has compensated in other ways. Since the town manager's budget authority extended only to those departments under his control, the finance committee has maintained a powerful role in developing a complete, balanced budget. In what is a somewhat disjointed process, budget submissions reside on numerous individual computers and formats vary, requiring extra work of the finance committee. The manager's office must, through informal means, devote a considerable amount of time to developing budget estimates, monitoring the process and otherwise coordinating finance-related activity.

Though the current town manager has made an effort to prepare a comprehensive budget document, including estimates for those departments that do not report to him, this effort has been relatively recent. A home rule amendment, passed by the legislature in December of 2011, empowers the manager to receive all departmental budget requests and prepare a comprehensive and balanced budget for delivery to the selectmen and finance committee. While we believe that this represents a step in the right direction, the town's finance officers will continue to operate independently. Consequently, there is no single officer, board or committee vested with the responsibility to oversee and coordinate financial management.

How are Financial Transactions Handled by the Town Finance Offices?

Comptroller's Office

The comptroller's office has a legal obligation to oversee all financial activity of the municipality. Through the maintenance of independent records and by following well-defined procedures, the office documents the flow of money into and out of municipal accounts, and plays a role in the system of checks and balances established by state statute to monitor and protect local assets. To fulfill this responsibility, the office prepares payroll and vendor warrants to be signed by the comptroller and manager; maintains a general ledger where receipts, expenditures and all other town financial activity are recorded; and, reconciles cash, receivables and debt with the treasurer/collector monthly. In addition, the comptroller tracks revenue and expenditures, and is typically involved in the annual budget process.

Among required submissions to the Department of Revenue, the comptroller is responsible for producing the town's annual Schedule A and year-end balance sheet for free cash certification. Finally, the comptroller works with the board of assessors and town clerk in the preparation of the tax recapitulation sheet. In what is likely a remnant from an earlier era, the office is responsible for the town-wide telephone system and operators as well. Until as recently as 2007, the office also was responsible for information technology.

As stipulated in the Arlington Town Manager Act, the comptroller is appointed by, and may be removed by, the board of selectmen. Office staffing consists of the comptroller, an assistant comptroller, a part-time administrative assistant, a junior accountant and a principal account clerk/bookkeeper. The office is physically located apart from town hall in the basement of Arlington High School.

The MUNIS purchasing system is used by town-side departments to initiate purchase requisitions electronically that are subsequently reviewed by the comptroller's office, forwarded to the purchasing department to ensure compliance with purchasing procedures and then sent back to the comptroller's office to encumber funding and issue the purchase order in the MUNIS system. In contrast, school side purchase orders are initiated using hardcopy forms submitted by the various schools or cost centers to the school business office. There, they are centrally entered by the school business staff, reviewed and signed by the chief financial officer, then approved by the comptroller's office with funding encumbered in the accounting system (See purchasing flow chart in Appendix 2).

There are approximately 500 town-side employees and all are paid weekly with the exception of fire department personnel that are paid bi-weekly. The process is initiated at the department level using the MUNIS payroll system, entries are reviewed by the town's consolidated payroll department that is physically located in the school department and then forwarded to the comptroller's office for review

and sign-off. Accrued employee leave balances are automatically checked and the system flags instances where leave may exceed available balances. The warrant is run, signed by the comptroller and town manager and checks are printed in the IT department (See payroll flow chart in Appendix 3).

With some exceptions, the school payroll is processed bi-weekly and involves upward of 750 checks. Absences are reported manually and hardcopy exception data is sent to each individual school building and cost center. Each school/cost center then prepares payroll sheets on an exception basis and submits them to the payroll office where the information is entered into the MUNIS payroll system. School payroll is signed off by the superintendent and school committee, then forwarded to the comptroller and manager for signatures. Checks are printed by the IT department where the treasurer's signature cartridge is used to electronically sign checks.

Treasurer's receipts are reported to the comptroller on a daily basis. Although these receipts have already been date entered into the treasurer's software, this is a separate program and these receipts must be manually re-keyed into the comptroller's MUNIS general ledger software.

Treasurer/Collector's Office

The treasurer functions as the town's cash manager and has custody of all municipal funds. Included is the responsibility to post and deposit town receipts into appropriate bank accounts, and to monitor balances to ensure that sufficient funds are available to cover obligations. The treasurer invests town funds and manages debt to maximize investment income and to meet cash flow needs. The treasurer maintains a cashbook, debt schedule, check registers and various logs to track balances for trusts, revolving funds and special revenue funds. As a financial control, the treasurer is obligated to reconcile cash balances and debt, both internally, and with the comptroller on a regular basis. The treasurer also maintains tax title accounts and prepares documents to petition for foreclosure.

A collector possesses the authority to receive all payments due including property taxes, excises, betterments and certain other charges. The collector has the responsibility to make certain that collections are properly counted, posted to taxpayer accounts, and turned-over. The collector pursues delinquent accounts and then moves them into tax title accounts. To be successful, the collector must maintain an up-to-date receivable control that is reconciled with the comptroller monthly. They should run credit reports as appropriate and complete necessary research to confirm when refunds are due. In accordance with state law, the collector is required to respond to requests for municipal lien certificates.

The treasurer/collector in Arlington is an elected position, with the incumbent serving since his election in the spring of 2006. The assistant treasurer's position is currently vacant, though the treasurer has created a management analyst's position to bolster the analytical capacity of the office. There are four other staff on the collection side and another four on the treasury side of the office. The

office uses home grown software packages called the Integrated Collection System (ICS) for collections and the Cash Management System (CMS) for recording cash receipts and tracking balances. These systems are not integrated with MUNIS and require duplicative data entry in the comptroller's office.

The office boasts high collection rates for property taxes, motor vehicle excise and water and sewer receipts. Most property tax collections are received from various mortgage escrow services (about 41 percent) and the town's lock box service (about 27 percent) and uploaded to the ICS system. The remaining bills are paid at the counter, put in the drop-box at town hall, paid using the taxpayer's on-line banking services or processed through the town's web-based payment system. The town's web-based system is used by only about 200 customers and a considerable amount of business is conducted at the office counter. The treasurer is working with the IT department to explore improvements such as accepting credit card payments and initiating e-billing.

Historically, these high tax collection rates have been achieved by the prompt issuance of demand notices shortly after the payment due date and the inclusion of a letter with a payment deadline to avoid advertisement for tax taking. About two weeks later, direct phone calls are placed to delinquent payers that have yet to respond. After a notice of taking is advertised in the paper, a second letter is then sent advising the taxpayer of deadlines to avoid the actual filing of a tax lien with the Registry of Deeds.

Assessors' Office

The assessors' office is responsible for valuing all the town's real and personal property, assigning tax payments to owners, and generating the commitments authorizing the collector to collect real estate, personal property and motor vehicle excise payments. To ensure that residents are taxed equitably and accurately, an assessing office maintains and updates property records with information received in response to mailings, from deeds and through the on-site inspection of sale properties and properties where a building permit has been issued. Additional information is gathered during an on-going property measure and list program.

Upon resident application, assessors act on and track exemptions and abatements. They estimate new growth and provide information for the tax classification hearings. The assessors recommend the annual overlay and provide levy information for use in the Tax Recap Sheet submitted to DOR for setting the tax rate. The office is required by DOR to document an annual property value adjustment analysis and to prepare for state certification of property values every three years; FY2010 was the latest recertification year.

A three-member, elected board of assessors is responsible for the office and hires a director of assessing to manage the day-to-day operations of the office. The director of assessing began in

September of 2011, but has substantial previous experience in the field. The office also is staffed by an assistant assessor who conducts property inspections and by two administrative assistants who are relatively new to the office. The office uses the Patriot Properties computer assisted mass appraisal system and relies on the firm for assistance in completing cyclical inspections, assistance with triennial revaluations and review of land schedules, cost tables and commercial property values. The last cyclical inspection was completed in FY2008.

Historically, the annual tax rate setting process has been managed through the assessing office. The comptroller has provided input with respect to appropriations and the use of available funds, while the treasurer has provided estimates for local receipts. The town manager's office has had little direct involvement in this process.

Conclusion

Although the town's finance offices perform their individual functions well in most respects, they operate without direct oversight to ensure coordinated and efficient operations across departments. Staffing levels appeared uneven across departments and we found some procedures were manual or labor intensive. Given the complexity of municipal finance today and the ongoing budgetary pressures facing Arlington, we believe that the current organizational structure with independent finance officers is outdated and no longer sufficient to meet the town's needs. We also believe that this structure has likely contributed to the complexity around the town's budget and the resulting lack of transparency in financial reporting. In the recommendations section of the report that follows, we will present our thoughts on how the town should restructure its financial offices.

How does the School Department Process Financial Transactions?

The school department has its own business office responsible for all administrative and advisory work relative to the business operations of the department. Specifically, the business office oversees the school department's budget development, financial planning, purchasing, budget monitoring and accounting. Responsibility for reporting financial information to the Department of Elementary and Secondary Education (DESE) also rests with this office. Transportation and food services are overseen by other school department administrators and do not fall under the business office.

The school business office is managed by the chief financial officer and includes a budget analyst, procurement officer, accounts payable clerk, and an accounts receivable clerk. An administrative assistant's position was vacant at the time of our field visits, but was in the process of being filled. The chief financial officer is a certified public purchasing officer and is certified as a school business manager by DESE. Her current role is her first as a school business manager. Over the past ten years, there has been much turnover in the chief financial officer's position with five different individuals serving in this capacity.

Since her arrival in September of 2009, the chief financial officer has completed a revision of the district's chart of accounts to make it more compatible with the DESE reporting requirements. We understand that this is the third chart of accounts used by the school department in the last several years. She has revamped the monthly financial reporting system for revenues and expenditures to reflect the new account structure and to include projections to year-end. The chief financial officer also has instituted a position control system where all district positions, regardless of funding source, are listed and assigned a position number with projected salary costs for the year. She has further committed to re-emphasize purchasing controls through the development of a thorough, written manual of purchasing procedures.

The budget analyst is a long-serving member of the school business office who possesses a great deal of institutional knowledge about the Arlington Public Schools. She is responsible for entering state and federal grants into the MUNIS system, setting up the school department approved budget in MUNIS, preparing periodic reports to granting agencies and reviewing budgets during the year. She also has been largely responsible for the preparation of the year-end pupil and financial report to the DESE. A significant amount of her time (as much as three hours a day) is devoted to the process of interviewing potential substitutes, receiving calls every morning from staff reporting absences and calling substitutes to fill-in.

To execute school department purchases, the accounts payable clerk and the procurement officer use the well-documented, written purchasing procedures prepared by the chief financial officer. The purchasing process is initiated at the school building level when principals or their assistants prepare a manual purchase order form. The form documents the desired goods or services and contains fields

for entering estimated costs as well as any expected shipping and handling charges. After the chief financial officer signs off on the purchase order, the procurement officer enters the purchase order into MUNIS and orders the goods or services from the appropriate vendor. The signed receiving copy of the form is sent to the person making the request. Once the goods or services are received, the requestor signs, dates and returns the receiving copy. Receiving documents are compared to the original purchase order and invoices are processed for payment. Vendor invoices are copied by the business office so that the comptroller on the town side receives original invoices and the business office retains a copy as well (See purchasing flow chart in Appendix 2).

All school payroll changes are authorized by the superintendent, and signed-off by the chief financial officer and the human resources officer, before they are entered into MUNIS. The budget analyst prepares manual daily reports on employee absences and sends them to the appropriate school or cost center. Biweekly, payroll sheets are generated and electronically distributed to departments. Each department enters exceptions on the payroll sheet (noting the reason for an absence and if a substitute filled in), the department head signs it and it is returned to the payroll office. The reports are reviewed by the payroll clerk and the exceptions are keyed into MUNIS. Once entered, the payroll clerk runs a detailed report, proves to the prior pay period's base earnings data, and balances the gross wages, deductions and withholdings reports. The payroll is approved by the superintendent and the school committee before it is sent to the comptroller (See payroll flow chart in Appendix 3).

Conclusion

On the school side, improvements to financial controls and reporting have been put into place by the chief financial officer since the deficit in FY2010. However, resources and systems remain somewhat fragile and staff is stretched thin at times. Over time, tight budgets have caused resources to be focused on direct educational services at the expense of administrative capacity across the department. In part, lack of administrative capacity at the building/cost center level is cited as the reason the business office has not moved ahead with MASBO's recommendations to decentralize processing of purchasing and payroll. Recently, communication between the school department and lead finance officials and committees on the town-side has been strained.

Do Previous Collaborative Efforts Point to Future Success?

There are precedents to the town and school working cooperatively to jointly provide services. These relationships are in place in several significant service areas including information technology, payroll, and facilities and maintenance. Other efforts are underway in the area of human resources where the town has provided funding in FY2012 for half of a human resources position in the school department. Previously, the school department has not had access to professional human resources staff. Recently enacted legislation establishes a human resources department that will be made available to the school department provided the school committee agrees to this as required by MGL Ch. 71, Section 37M.

A town meeting vote in 2007 provided the impetus to consolidate the information technology function. The joint technology department is located in the high school and serves both town and school technology needs. The office is directed by a chief technology officer and is staffed by four employees who work primarily on town side technology issues and five employees who work on the school side. The town side employees are unionized while the school technology staff is not. The chief technology officer is a non-union, town employee, but reports jointly to both the school superintendent and town manager. About half of the department budget is appropriated on the town side and the other half is included in the school budget. Equity issues have arisen regarding position classification, salaries and union representation in this recently formed department.

The town and school payroll operations were merged approximately eight years ago. The department is physically located in the high school and the payroll director reports jointly to the school superintendent and treasurer. The entire payroll department budget is funded in the school budget. The payroll director manages the office and is assisted by a staff of 4.5 payroll clerks. Town side departments submit their payroll data electronically through the MUNIS system. Leave balances are maintained in MUNIS so that the system can flag instances where an employee attempts to use leave in excess of the available balance.

On the school side, hardcopy time sheets are sent from payroll to each school or cost center. Once payroll is compiled, it is proofed and a warrant is prepared for signatures. The school committee chair pre-signs blank school payroll warrants, effectively foregoing critical review and sign-off by the committee. Nonetheless, the department has been successful and payroll processing is more cost efficient than it was prior to the merger.

The facilities and maintenance department is included in the school budget and serves both town and school departments. The facilities director reports to the school superintendent and the school department “grey bills” the town for any work provided to town facilities. Employees reportedly belong to the DPW labor union.

Conclusion

Though most town and school officials we interviewed seemed to believe that these collaborative arrangements were working, in some cases additional work remains to address lingering issues. For example, the uniformity of position classifications, salaries and union representation in the information technology department should be addressed. The payroll department and facilities department are budgeted entirely in the school department budget despite the fact that they provide regular services to town departments. This distorts spending for purposes of compliance with state net school spending requirements and results in overstatement of school expenditures to DESE. Moving ahead with a good-faith, constructive effort to resolve these outstanding issues will provide a firmer foundation for a future consolidation of town and school finance operations.

Has the Existing Governmental Structure Impacted Financial Management?

In its 2011 report to town meeting, the finance committee supported a request to the town manager to study the implementation of a consolidated town and school finance department. In recommending favorable action on this article, the committee pointed to the “current fragmentation of financial management functions” and linked the existing structure to unnecessary duplication of effort. The report further describes a budget process that suffers from “obscurity and complexity” and financial reporting that lacks consistency and transparency. In the section that follows, we will describe our observations in reviewing some of the recent fiscal issues that have arisen in Arlington in the context of this structure.

- The town’s budget is difficult to follow and includes numerous “offsets” that effectively reduce appropriations in many different line-items. These offsets typically represent costs that are funded by the town’s enterprise funds. The use of offsets in the budget is not consistent with current enterprise fund budgeting procedures and detracts from a transparent budget document where departments are fully funded.
- The use of these offsets has added unnecessary complexity to the town’s budget, general ledger and financial reporting; and was likely a contributing factor in an error that occurred in the setting of the FY11 tax rate. The comptroller’s staff entered an incorrect offset figure for the skating rink which lowered the debt service appropriation and resulted in an appropriation deficit of \$239,083.
- Departmental budget requests are not prepared using the MUNIS budget module, but reside on various individual computers and are transmitted to the finance committee in different formats. Consistent line-items are not always used, bottom lines sometimes do not match and it is difficult to compare requests to prior year actual spending. Complications arise in tracking budget changes as the deliberation process evolves and assumptions are adjusted.
- A disjointed budget process has likely contributed to financial reporting that is convoluted and difficult for interested officials and citizens to follow. Monthly MUNIS reports sent to department heads are lengthy (135 pages) and, though adequate for an individual department, are not ideal for overall budget monitoring or public distribution. One-page quarterly reports are somewhat useful from this perspective, but are produced less frequently and do not include school spending.
- Tax rate setting, a process that establishes important annual financial benchmarks, is handled almost exclusively by the elected assessors and comptroller, with no meaningful role for the town manager’s office. This creates a situation where the financial policies reflected on the

tax rate recapitulation sheet may not coincide with the town's initial financial plan developed by the manager and finance committee.

- Financial information entered in the treasurer/collector's office must be re-keyed in the comptroller's office due to the lack of integrated software. While bridge programs could be developed to automate the transfer, this has not occurred.
- The treasurer/collector's office invested proceeds from property tax overrides that were set aside in a special purpose stabilization fund in risky investments at State Street Bank. During FY2009, these investments experienced a net loss of about \$500,000 in principal, after the Attorney General's office recovered about \$230,000 from State Street for failing to fully disclose the risky nature of these investments.
- The fact that property tax revenue was the original source of the funds and that these funds would be needed over a short-term time horizon, argues strongly for an investment strategy where there is no tolerance for risk and where the funds are highly liquid and available for use in the upcoming budget year.
- The town manager's office must spend a considerable amount of time attempting to coordinate finances, including school finance issues, through informal means. Nonetheless, the independence of the finance offices has contributed to uneven staffing levels across departments, the use of labor-intensive practices in some areas and has, at times, resulted in inconsistent participation in fiscal planning efforts.
- The FY2010 school department budget deficit of \$1.525 million was set into motion by overly aggressive and flawed revenue estimates, depleted special revenue fund balances and a lack of control over salary expenditures.
- Other practices such as the school department initially charging all costs to the general fund appropriation and making adjustments at year-end made it very difficult for the comptroller to detect school budget problems during the fiscal year. Procedures associated with the long-standing practice of encumbering the entire remaining balance in the school budget at year-end also compromised the town's ability to detect deficits.

In many respects, municipal finance today revolves around the timely, accurate handling of extensive amounts of financial data that travels among finance offices. Assessments, for example, are based on numerous property characteristics and these, in turn, drive assessments and tax bill calculations. The treasurer/collector issues tax bills based on these assessments and receives, deposits and tracks payments. Receipts are turned over to the comptroller to be recorded in the town's financial

statements. Payroll and payables information flows from departments to payroll, purchasing and the comptroller's office.

Given the volume of data involved, it is not realistic to think that mistakes can be eliminated entirely, even in communities with the strongest financial management. The challenge, then, is to develop systems that emphasize a higher level review of transactions so that financial risks are regularly evaluated and significant weaknesses are eliminated.

Over time, we have found that a strong financial team is a proven vehicle to address issues that cut across financial departments. Ideally, the financial team is led by the town manager who is in the best position to set goals and objectives from a town-wide perspective. Accountability to the manager is essential, as well, to ensure that all team members are working toward town-wide goals rather than pursuing individual agendas. Below we list some of the areas where a financial team structure may be beneficial:

- Determine integrated approaches to financial software and data handling that are in the best interests of the town as a whole;
- Create uniform procedures for all town departments regarding the receipt, control, recording and turnover of municipal receipts;
- Ensure that regular reconciliations of cash, receivables, debt and overlay are conducted by finance officers;
- Estimate revenues and fixed costs for budgeting and implement consistent procedures and transparent formats for budget submissions, accounting records and financial reporting;
- Coordinate critical financial operations such as issuing tax bills and setting the tax rate;
- Develop financial strategies, evaluate long-term contractual obligations and prepare cost-benefit analyses for the manager and policy-makers;
- Recommend financial policies in areas such as reserve balances and usage, investments, and debt to the selectmen and finance committee; and
- Assess financial risk regularly to determine areas of weakness, and develop procedures and implement solutions around management letter recommendations of the independent auditor.

Conclusion

The town and school department have since instituted procedures to address many, though not all, of the issues that were root causes of the school deficit and other fiscal issues. While there is no guarantee that the stronger finance structure suggested above would have prevented these issues, we believe that it would have substantially lowered the risk. For example, a broader vetting of the school department revenue assumptions may have revealed the fundamental flaw in using projected "savings" as revenue and prompted early budget revisions to avoid a deficit. Similarly, additional input on

investment strategies may have generated consensus that the town could not afford any risk of principal loss in stabilization accounts funded by property tax override. A team approach to tax rate setting may have detected the keying error that created the debt service deficit as well.

Does the Selection Method for Finance Officers Influence Checks and Balances?

In a good system of checks and balances, procedures must be regularly reviewed to determine whether they continue to be effective, both from the perspective of ensuring that state laws are followed and financial transactions are accurately recorded and reflected in the town's financial statements.

Assessments must be made regarding what constitutes an appropriate level of oversight, control or redundancy for an activity when measured against the level of risk posed by the probability of possible problems in that area.

Proper checks and balances in municipal government arise from strict adherence to general law requirements, careful construction and uniform implementation of internal control procedures and regular independent audits. For example, Massachusetts general laws establish requirements that municipal accounting officers review all potential expenditures. This review is intended to insure that the expenditures are legal, comply with the terms of any contractual or grant agreement, and will not result in an appropriation deficit. Requirements that the accounting officer receive all contracts and grant agreements are designed to support this review.

In other instances, the general laws require that departments receiving cash deliver independent, concurrent turnover reports to both the comptroller and treasurer. When the treasurer later reports all receipts that have been received and deposited in town bank accounts to the comptroller, the comptroller can compare the originating department's turnover to the treasurer's turnover to make sure that funds reported match and have been deposited in the treasurer's bank account. Regular, monthly reconciliations of cash balances between the comptroller and treasurer/collector provide assurance that all reported revenues have been accurately captured in the accounting records. The regular distribution of monthly budget to actual revenue and expenditure reports to departments and policy-makers serves as an additional safeguard.

Internal control procedures encompass all of the above examples, but extend even further to include more specific areas of government fiscal operations. Procedures around the preparation and sign-off of employee time sheets, tracking of leave balances and the use and approval of overtime pay are examples of areas where consistent, documented internal control procedures are of benefit.

Thoughtful procedures are important in the receipt of municipal funds as well. There should be uniform control policies for departments receiving payments, particularly if those payments are in the form of cash. The use of cash registers, sequentially numbered permits, licenses or tickets to create an audit trail for non-committed receipts, and minimizing the number of departments that collect

payments are other examples. For property tax receipts, the prompt posting of payments, timely issuance of demand notices (preferably by someone not directly involved with the collection/posting process) and regular procedures to move delinquent accounts into tax title create strong controls around tax collections.

Other safeguards in the general laws afford protection to municipal employees that disclose, or threaten to disclose, an activity, policy or practice of their employer that the employee believes is in violation of the law. The Massachusetts Whistleblowers Act (Chapter 149, Section 185) protects employees from retaliatory action by their employer when employee reasonably believes that a violation of the law has occurred. These concerns can be directed in writing to the employee's supervisor or reported directly to a public body such as the board of selectmen. If the employee is reasonably certain that the supervisor is aware of, or may be party to, the violation of law, then the employee can provide the information or testify directly before the selectmen.

An additional layer of oversight in the system of checks and balances is provided through regular annual audits by an independent, qualified auditor. The auditors render an opinion on whether or not the town's financial statements are fairly presented. To do this, they test various transactions, review accounting entries and examine financial procedures in an effort to ascertain whether the town's financial statements are accurate depictions of the community's true fiscal condition. The management letter issued as part of the audit notes areas where procedures could be improved or risk could be mitigated. Careful review of the management letter findings, together with prompt management response to any deficiencies or problems, serves to enhance a community's system of controls and checks and balances.

Not to be overlooked in a system of good controls is the human element, or employment culture, that exists for those charged with carrying out the control procedures. It is important that communities establish a strong employment culture that emphasizes professionalism, honesty, and integrity. When hiring and promotions are based strictly on merit and emphasis is placed on accountability, ethical behavior and diligence in the conduct of town business, a strong employment culture emerges.

Conclusion

Though some officials we interviewed expressed concern that the appointment of the town's financial officers would compromise the town's system of checks and balances, we believe that the appointment of financial officers can create opportunities to enhance internal controls, rather than compromise them. We believe that with central oversight and management of the finance departments, the town can move forward in terms of standardizing internal control procedures, evaluating risks across all finance related departments and others departments receiving or spending town funds.

Is the School/Town Finance Consolidation Feasible and Cost Effective?

Though the barriers are probably more political than technical, there are relatively few precedents for a school and town finance merger in Massachusetts. One community where a combined finance department has been implemented successfully is Barnstable.

The Barnstable schools have a total enrollment of about 5,400 pupils and a FY2010 general fund budget of approximately \$58 million. In Barnstable, the foundation enrollment (5,381) represents a fairly low 11.9 percent of total population (45,193). By comparison, total enrollments in Arlington are similarly low relative to total population, with FY2012 foundation enrollment (4,713) constituting 11 percent of the town's total population (42,844). Of particular note, foundation enrollment in Barnstable has declined by 21 percent or 1,446 pupils between FY2003 and FY2012 while, in Arlington, the enrollment has increased by 543 pupils or 13 percent over the same period.

The government structure in Barnstable is quite different from the form of government in Arlington. Barnstable has adopted a town manager/town council form of government where the town manager serves as the town's chief executive and administrative officer and a 13-member town council serves as the legislative body. In Arlington, the selectmen act as the executive branch of government, the town manager handles administrative duties and a representative town meeting of 252 member serves as the legislative body.

According to Barnstable's finance director, essential ingredients to a successful consolidation include unequivocal support from elected and administrative town and school officials, mutual trust between municipal and school leadership and a formal agreement to share revenues. Similar to Arlington, Barnstable uses a budget allocation model designed to divide available revenue among fixed costs and departmental budgets.

In Barnstable, the finance director oversees all finance department operations and plays a lead role in budget development and financial analysis. The finance director reports directly to the town manager. The school department has a dedicated person, the assistant finance director, who focuses solely on school finance, prepares the school budget and oversees all school accounting. She is a certified school business manager, but reports to the town's finance director.

Finance department policy is to present all financial information in an open, transparent manner, but to remain strictly neutral in budget or other conflicts that may arise between school and town officials or administrators. Town and school offices are physically located in the same building and the superintendent and town manager meet weekly with the finance director to foster good communication and working relationships.

Another contributing factor to the town's success cited by the finance director was decentralizing the processing of payroll and payables. Rather than have the accounting department key-in payroll and vendor payment information that is originally collected at the department, building or program level, this responsibility was shifted to each department, or building/program with the schools. Entering this data on a decentralized basis forced each department or program to take ownership of their data, freeing up the finance department to perform higher level audit functions rather than data entry.

In Arlington, opportunities exist for the town to save money if it can successfully reorganize town finance departments and then merge the school business office once this occurs. However, we believe that focusing on potential savings alone can distort the real mission at hand which is to improve the town's financial management structure so that there is direct, day-to-day accountability. Through this structure, a meaningful review of staffing and procedures across departments will emerge to make sure that the town is making the best use of available human and technological resources. Priorities can be established for automating procedures and labor-intensive practices can be systematically evaluated for technology-based solutions.

On the school side, automating the reporting of absence and substitute calling so there is an electronic interface with time and attendance will save valuable staff time in the business office and payroll department. Decentralizing the input of purchasing and payroll information into MUNIS also will save time in the business office, but will require the installation of additional terminals and an investment of time to train staff at the school level. With a merged finance office, redundant review of purchase orders, copying of vendor invoices and difficulty around reconciliation of budget and position control information should be minimized.

Conclusion

While precedents exist for merged services in Arlington, it is clear from the Barnstable example that the town should not move ahead without the full support and trust of the school committee. Arlington's current management structure is not well suited to a merged department since finance officials act outside of the manager's purview. Independence in this regard works against an orderly, regular process to raise service concerns or complaints to ensure that school department needs are met. Attention should be focused first on reorganizing the town finance departments while, at the same time, the town manager and superintendent work to resolve some of the outstanding issues with previous service mergers. A move to a consolidated finance department will not be feasible until the town has created a stronger finance structure and the school committee and administrative staff has confidence that there is a proven means to solve outstanding issues and address future concerns.

Recommendations

In the section that follows, we outline our recommendations to move forward with the restructuring of town and school finance operations. As mentioned earlier in the report, the initial thrust of town action should be to centralize financial management responsibilities under the town manager. We strongly believe that government finance is more complex and challenging than ever, and that municipalities like Arlington that have significant revenue constraints, can ill afford to have its finance officers operating autonomously. With the fifth largest population among Massachusetts towns and a total FY2012 budget of more than \$135 million, we find it surprising that Arlington has no formal means to coordinate complex financial operations that cross departments. This is not intended as a criticism of the performance of incumbent finance officials or the town manager, but rather speaks more broadly to the hurdles that the town's structure poses to coordinated and effective management.

1. We recommend that the town pursue an amendment to its "Town Manager Act" to create a consolidated finance department where appointed finance officers report to a finance director or the deputy town manager. Since the deputy town manager has historically played a significant role in town finance, this may be a natural role for this position. In other comparable communities such as Lexington and Needham, the assistant or deputy town managers serve as the finance director. In other communities such as Barnstable or Brookline, there is a separate finance director responsible for directing the consolidated department, but the director reports to the town administrator or manager. In Appendix 4, we summarize the financial structures of three comparable communities with AAA bond ratings (Needham, Lexington and Brookline) that we believe would serve as effective models for Arlington.
2. We recommend that the town convert the elected treasurer/collector's position to a position appointed by the manager. A clear trend has emerged among Massachusetts communities in favor of appointed positions for a number of compelling reasons. Most relate to ensuring that office holders possess the experience and qualifications for the position and to expanding the pool of potential candidates for the job. Often mentioned is the prevailing theory of government practice that policy makers should be elected, but operational positions, where a certain skill set is required, such as the accountant, assessor, collector and treasurer, etc., should be appointed. Some municipalities see value in placing all town hall positions on equal footing and subject to the same review structure.

Given the size and complexity of the town's budget, there is added value to delineating clear lines of authority and accountability around critical financial management functions. While Arlington is fortunate to have able department heads that care about the town and doing a good job, there is no guarantee that similarly qualified individuals will step forward when the incumbent resigns or chooses not to pursue reelection. To ease the transition to an appointed treasurer/collector, the

town could insert language in the special act to the effect that the incumbent treasurer will be appointed to the position for the first three-year term.

3. We recommend that the town make the director of assessing an appointment of the town manager. This change will require additional amendments to the town manager act. If the town chooses to retain an elected board of assessors, however, this arrangement can be awkward. Other towns have addressed this problem by creating a dual reporting relationship where the elected board provides the director with general direction, but the director receives direct, day-to-day supervision from the manager. In other cases, towns have established an appointment process where the assessors screen and check the credentials of potential applicants and recommend one or more choices to the manager.
4. We recommend that the town consider making the board of assessors appointed as well. Today, the role of the board of assessors is largely dictated by state law, computer assisted mass appraisal techniques and the procedural and reporting requirements enforced by the Department of Revenue. Even with regard to abatements and exemptions, the assessors have very little policy discretion. Abatements should be determined based on the relevant facts at hand and, if new information comes to light, new values should be determined using consistent mass appraisal methods to ensure equity when compared to similar properties. Strict statutory eligibility criteria also severely limit any discretion assessors may have in granting property tax exemptions. Only with the hardship exemption under MGL Ch. 59, Section 5, Clause 18, do the assessors have some discretion in determining eligibility. The assessors granted only two of these exemptions in FY2010.
5. We recommend that the comptroller be included in the consolidated finance department, but in order to preserve some independence for this critical position, that the position remain subject to appointment and removal by the selectmen. To realize the full benefit of this consolidation, however, it is important that the comptroller report directly to and be evaluated by the finance director or deputy town manager. We further suggest that the town evaluate possible ways to accommodate the comptroller's office in the town hall with the rest of the finance offices. Responsibility for the telephone system also should be moved to the information technology department.
6. We recommend that the town explore using the MUNIS budget module for departmental budget submissions and as a central database to store and track changes during the budget process. The current process involves numerous different spreadsheets stored on various personal computers that are often formatted or constructed differently making it difficult to manage the budget as assumptions change. A central database should mitigate these issues and allows for the approved budget to be loaded directly into the accounting records.

7. We recommend that the payroll and purchasing functions be included in the consolidated finance department. Although the current consolidated payroll department is performing well and by all accounts has been successful, payroll is a core finance function that belongs organizationally in the finance department. The purchasing department operates under the authority of the town manager's office and works closely with the comptroller's office in overseeing all town and large school purchases. We suggest that when the town drafts special legislation to amend the town manager act, that it consider including these functions in the finance department. Once the department is established and running well, these functions should be moved into the consolidated department.
8. While the town moves forward on the town-side restructuring of the finance offices, the town manager and school superintendent should work to address some of the outstanding issues with previous town-school consolidations. Though the issues are not insurmountable, working cooperatively to solve them will demonstrate the good faith necessary for a successful finance consolidation. Remaining issues include the different job classifications, salaries and union representation in the merged information technology department and the fact that the merged payroll and facilities department budgets are funded entirely in the school budget. The second issue warrants attention as these expenditures may artificially inflate school spending and should not be reported to DESE as net school spending eligible expenditures.

To address the above issues, and to establish a firm foundation for future collaboration, the town manager and school superintendent should commit to meet regularly. Establishing a clear process to air potential grievances or problems and formulate solutions is important to successful collaboration and ensuring that the needs of both parties are met. Success in this regard is important to ensure that the school committee is satisfied with existing shared services and that they are open to moving forward with a finance merger.

9. We recommend that the school department purchase and implement an automated system for recording school staff absences and hiring of substitutes. Currently, the school budget analyst spends as many as three hours per day to complete these tasks using a manual system. We don't believe that these responsibilities represent the best use of time for the second highest paid and longest serving person in the school business office. Many other school districts have moved to automated systems that allow school personnel to report an absence on-line, designate specific substitutes to be called to fill the absence and interface with the time and attendance records.
10. We recommend that the school administration work to improve the administrative capacity at the building or cost center level. Administrative resources available at the individual school building level have dwindled over time after years of tight budgets. Key people we interviewed felt that there was not sufficient administrative capability to implement the decentralized purchasing, payroll and budget monitoring processes recommended in the MASBO report. We advise that the

school administration initiate a program to enhance this capability through additional training, and perhaps even limited hiring, so that the district can move to the same decentralized processes used by town departments.

As a first step, the information technology department should install MUNIS terminals in each school building or cost center. Training on the use of requisite MUNIS modules should follow so that administrative staff can become familiar with how to initiate electronic purchase orders, input payroll data and monitor budgets in real time. Implementation need not be simultaneous, but can begin slowly by bringing on schools or cost centers where administrative staff has demonstrated the necessary proficiency. Others can be brought on later after additional training is provided.

11. We recommend that the town wait until the town finance departments reorganize and issues with other shared services are resolved before the town proceeds with the merger of school and town finance functions. As stated earlier, it is important that the town has a clear process and open channels of communication to raise and address any problems as they occur. We think that this is also an essential element to building good will and fostering the trust that is necessary for the school committee to agree to a merged financial operation as required by state law (MGL c.71, §37M).
12. In planning the merged department, we recommend that the superintendent and school committee have access to a dedicated staff member with the required school business manager certification. The school committee and superintendent rely on the chief financial officer or business manager in a number of important ways (see Appendix 5 for business manager responsibilities and licensure requirements) and this confidential, trusted relationship must be preserved in the merger. Barnstable handled this issue by establishing an assistant finance director's position devoted exclusively to school finance issues. We have included a proposed organizational chart that reflects these recommended changes on page 28.
13. We recommend that once the merged finance department is running smoothly that it conduct a complete review of the town's budget format, chart of accounts and financial reporting. Over time, the town's budget and, in turn, the underlying accounting and financial reporting, has become overly complex and difficult for interested officials and citizens to follow. We suggest a complete review of the level of detail that is necessary and appropriate for management purposes, as well as what is required for reporting to the state.
14. We recommend that the town and school work to develop a written agreement concerning the allocation of municipal costs eligible to be included as "net school spending." Development of this agreement can be a topic of discussion in meetings between the superintendent and manager.

15. We recommend that the school committee chair review and sign the school payroll warrant only after it has been completed and gross salary information by employee is available for review.

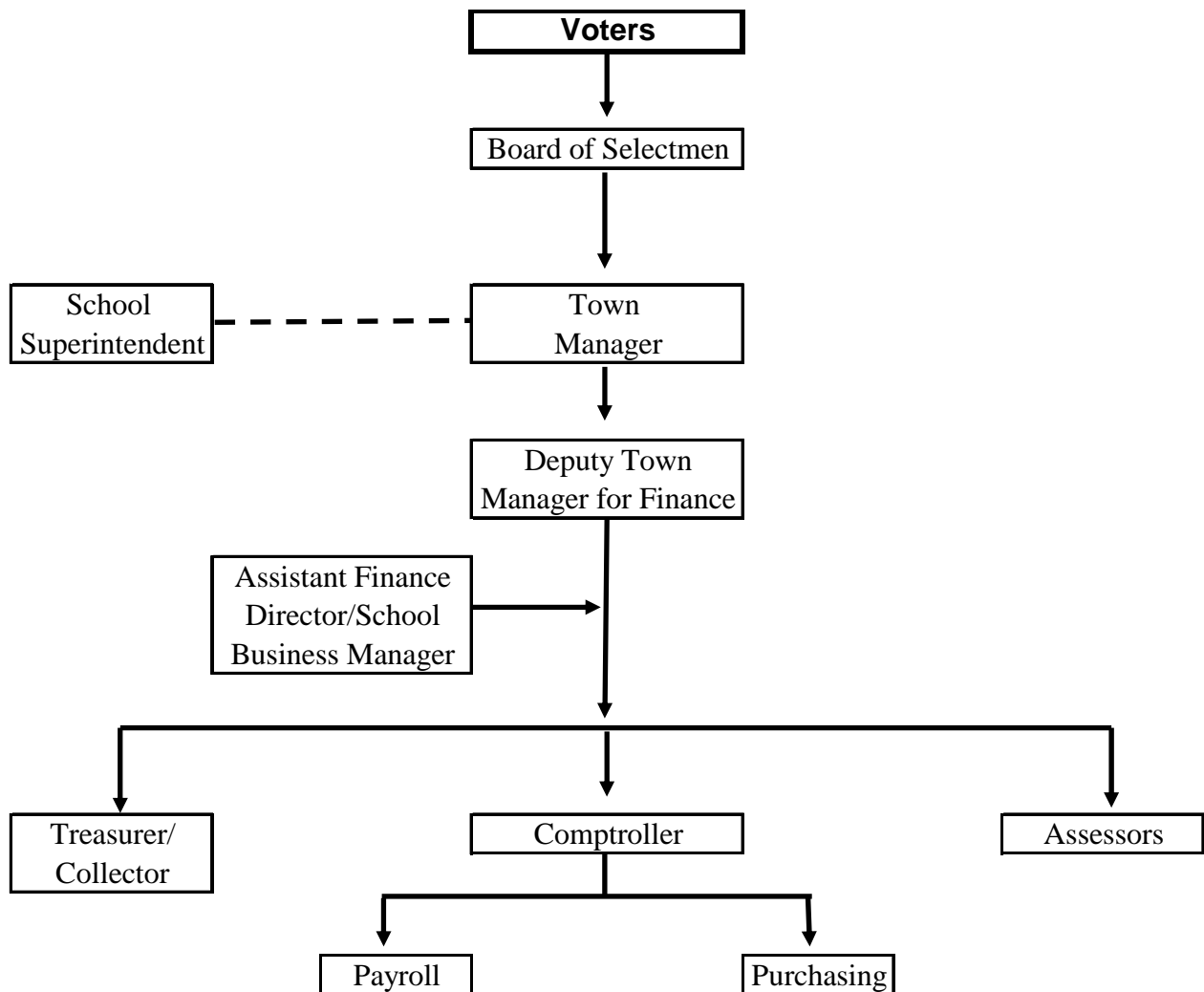
Though some may argue that the school committee review is superfluous after the superintendent has signed off on the payroll warrant, we believe that school committee review and sign-off on salary payments is an important, and legally required, financial control.

We suggest and summarize an implementation timeline on the next page. We assume in this timeline that the town manager and town counsel will draft proposed special act language to submit to the 2012 annual town meeting.

Proposed Implementation Timeline

Timeline	Recommended Action
Annual Town Meeting, Spring 2012	<ul style="list-style-type: none"> • Vote to submit special legislation to amend the “Arlington Town Manager Act” and establish a consolidated town finance department • Assuming favorable action, legislation is filed
July 1, 2012	<ul style="list-style-type: none"> • School department moves ahead with automated system to record/track absences, hire substitutes, and interface with payroll • School department moves forward to install MUNIS terminals, incrementally decentralize processing of payables and payroll, and train/hire administrative staff as necessary • Manager and superintendent meet regularly to address outstanding issues with previous merged services
Annual Town Election, Spring 2013	<ul style="list-style-type: none"> • Assuming prompt legislative approval of special act amendments, the legislation is presented to the voters for approval at the annual town election in the Spring of 2013
July 1, 2013	<ul style="list-style-type: none"> • Implement recommended changes to town finance departments • Fold payroll and purchasing into finance department on January 1st 2014, or later if necessary
July 1, 2014	<ul style="list-style-type: none"> • Merge school finance operation with consolidated town finance department • Work to standardize budget formats, simplify and streamline accounting records and create transparent financial reports

Organizational Chart After Proposed Changes



Appendix 1

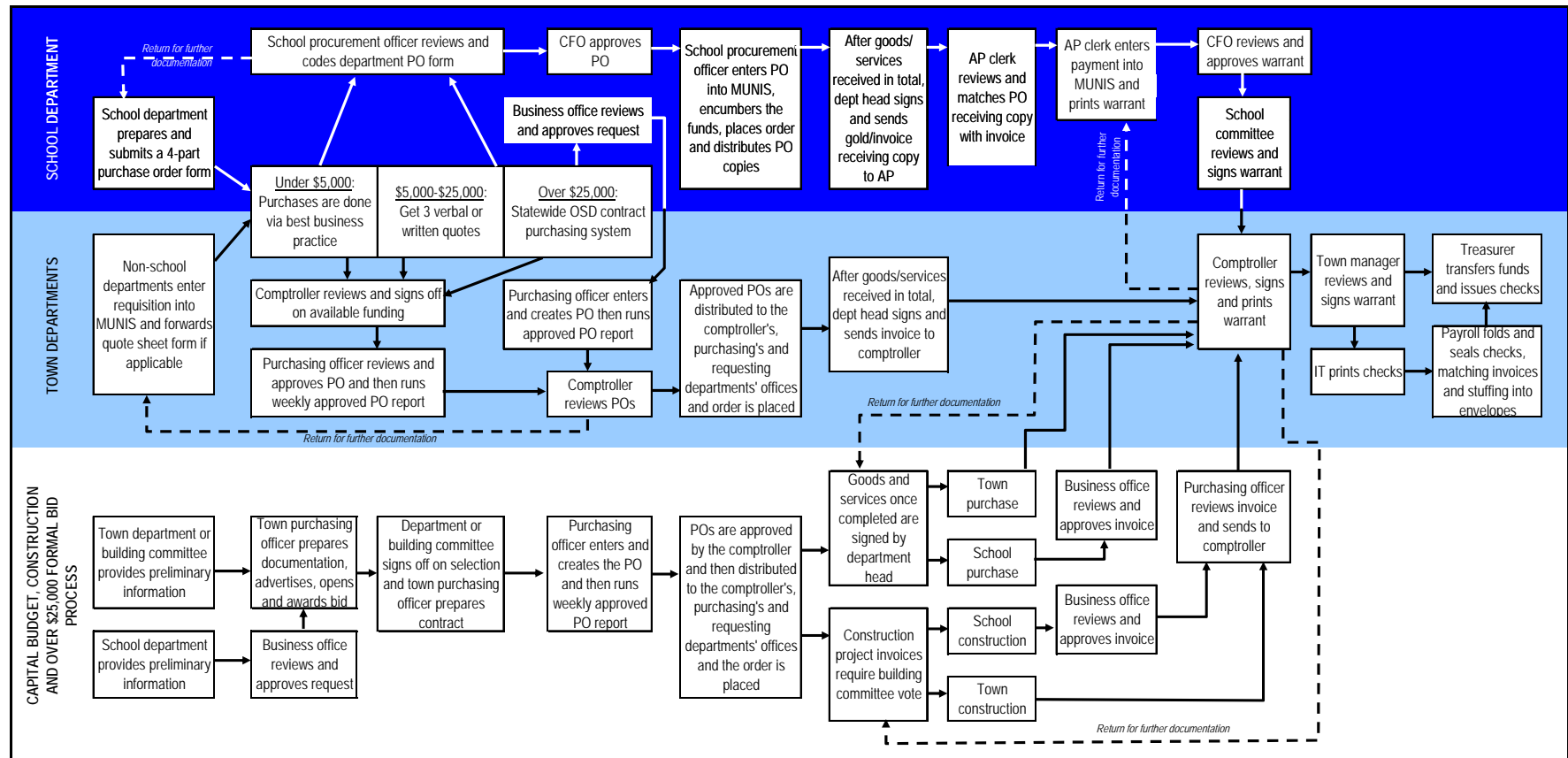
Comparable Communities with AAA Bond Ratings (Populations between 20,000 and 80,000)

Municipality	2010 Population US Census	2008 DOR Income per capita	Population Density: per Square Mile	FY2010 Foundation Enrollment as percent of total Population	Total FY2010 General Fund Expenditures per Capita	Consolidated Town Finance Dept.	Residential Tax Levy per Capita as % Income per Capita	FY2011 State aid as Percent of Budget
WINCHESTER	21,374	81,121	3,539	18.35%	3,495.32	No	3.52%	8.36%
CANTON	21,561	45,677	1,139	13.97%	2,635.58	Yes	3.57%	7.63%
ACTON	21,924	55,111	1,098	10.86%	3,498.90	Yes	4.75%	8.80%
HINGHAM	22,157	70,314	986	17.15%	3,160.84	No	3.44%	10.90%
BELMONT	24,729	65,349	5,307	15.59%	2,816.68	No	3.93%	8.25%
WELLESLEY	27,982	138,406	2,749	17.58%	3,860.92	Yes	2.29%	6.73%
NEEDHAM	28,886	76,319	2,291	17.09%	3,514.37	Yes	3.26%	6.74%
LEXINGTON	31,394	77,120	1,914	19.42%	3,757.85	Yes	4.14%	4.60%
NATICK	33,006	46,870	2,189	14.66%	3,010.38	No	3.94%	9.81%
BARNSTABLE	45,193	29,104	753	12.35%	2,496.25	Yes	6.35%	8.36%
BROOKLINE	58,732	57,700	8,650	10.53%	3,241.71	Yes	3.92%	6.14%
ARLINGTON	42,844	43,637	8,271	10.67%	2,232.27	No	4.32%	12.67%
State Average	18,654	33,411	835	14.37%	2,681.49		4.04%	21.14%

Note: Includes communities rated either Aaa by Moody's or AAA by Standard and Poor's rating agencies

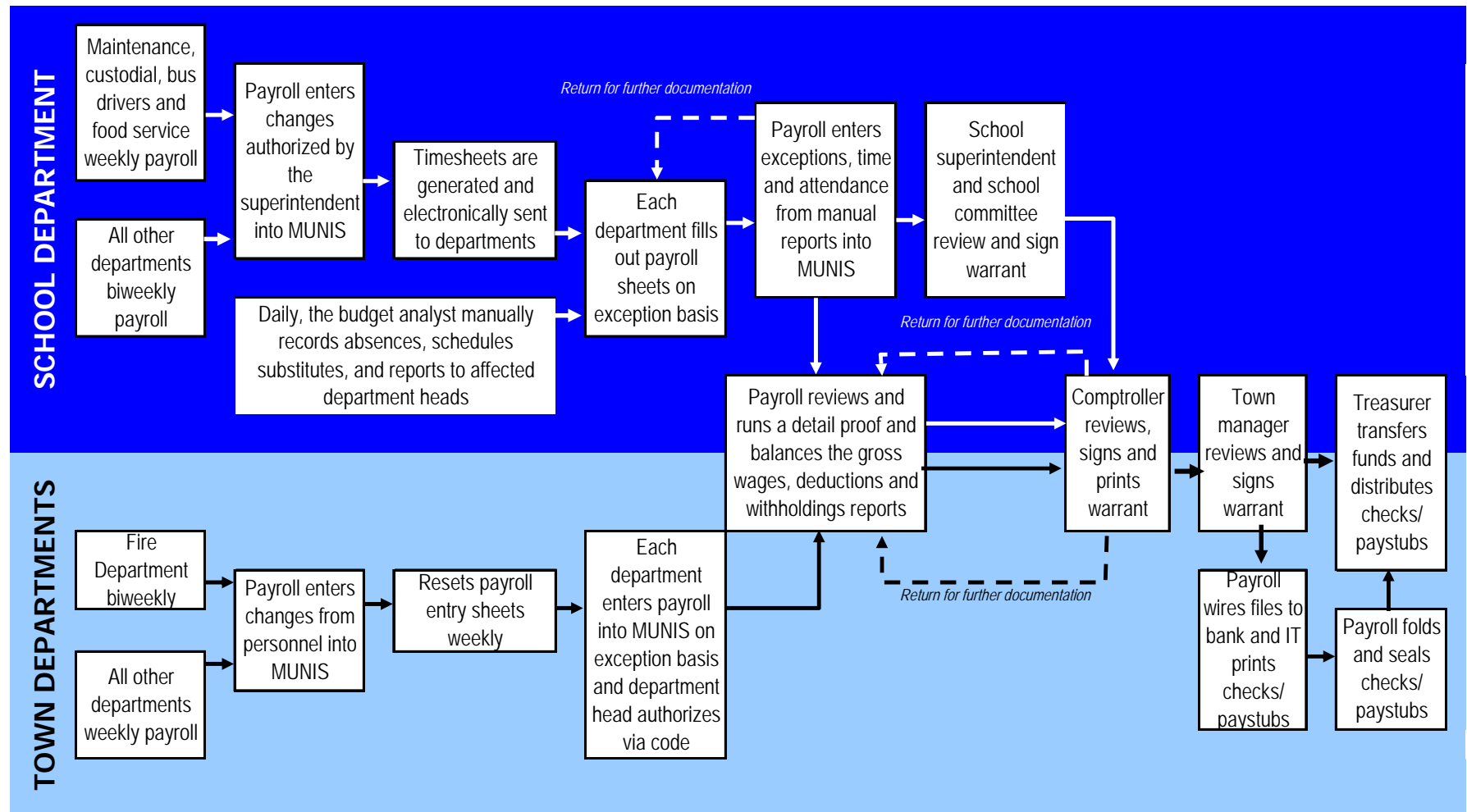
Appendix 2

Town and School Purchasing and Accounts Payable Procedures



Appendix 3

Town and School Payroll Procedures



Appendix 4 - Model Finance Department Structures

Needham Charter – Chapter 176 of the Acts of 2004

- Town manager appoints the assistant town manager/director of finance subject to the approval of the selectmen.
- Town manager appoints the town accountant, treasurer/tax collector and administrative assessor.
- Removal of assistant town manager/finance director subject to the approval of the selectmen and removal of administrative assessor requires consultation with board of assessors
- Three-member board of assessors are elected
- Representative town meeting of not more than 252 members

Lexington – Selectmen-Town Manager Act, Chapter 753 of the Acts of 1968

- Town manager appoints a treasurer/collector and board of assessors;
- Director of assessing appointed by town manager
- Comptroller appointed by selectmen, after recommendation by town manager, and serves as assistant town manager for finance,
- assistant town manager for finance reports directly to the town manager
- In this capacity, assistant town manager for finance oversees accounting, collections, treasury and assessing.

Brookline – Town Administrator and Finance Director Acts, Chapter 270 of the Acts of 1985, Chapter 25 of the Acts of 1993 and Chapter 29

- Consolidated finance department established in 1993, treasurer/collector position converted from elected to appointed
- Finance director appointed by the selectmen based on the recruitment efforts and recommendation of the town administrator.
- Finance director recommends appointment or removal of treasurer/collector, comptroller and chief assessor to the town administrator; selectmen make these appointments based on town administrator's recommendation.
- The chief assessor serves as chair of the board of assessors and other two assessors are appointed by the selectmen.

Appendix 5 - Responsibilities and Licensure Requirements for School Business Managers

Among the most important responsibilities of the school business manager is to develop the school department budget, and take a leadership role to communicate the associated budget plans and impacts to the school committee, town officials and citizens. Often this involves presenting the budget during public hearings and advocating for the budget on behalf of the school superintendent and committee. The business manager also serves in a confidential and advisory role to the superintendent and school committee by preparing financial plans, analysis and recommendations to assist them with important policy decisions such as collective bargaining positions, the setting of user fees and the preparation of the annual budget.

Another primary responsibility of the business manager is to work with principals and program administrators to plan and design financial and accounting controls. Oversight of the day-to-day accounting related to the approximately \$48 million spent by the school department is essential to ensure that financial results are stated accurately, and that spending is consistent with the approved budget and the requirements of state law. This involves the review of all payroll and vendor payments prior to the warrants being approved by the school committee. The business manager also reviews all purchase orders, bid specifications and contracts. The business manager oversees the preparation of financial reports periodically for the committee and the state, including the End-of-Year Pupil and Financial report submitted to the Department of Elementary and Secondary Education (DESE).

Another issue is the DESE regulations that stipulate the licensure requirements for a certified school business administrator to oversee the district's finances. In a merged finance operation, regardless of who fulfills the school business manager responsibilities, DESE regulations call for the person responsible to be licensed as a school business administrator.

DESE's regulations (603 CMR 7.09) cover the prerequisite background needed to achieve initial certification as a school business administrator. First, a candidate needs to possess at least an initial license in another educational role and to have completed at least three years of employment in a district-wide, school-based or other educational setting. Completion of at least three years of employment in a business management or other setting accepted by the DESE can be substituted for the above school experience. Potential school business administrators also must pass the MTEL Communication and Literacy Skills test.

The regulations also require that the school business administrator possess subject matter knowledge in the areas of financial planning and management, accounting systems, management of state and federal funds for special services (food service, transportation and special education), municipal and school

finance laws and regulations, personnel and collective bargaining, and purchasing and facilities, among others.

Lastly, a candidate must complete an approved post-baccalaureate program including a supervised practicum of 300 hours in the school business administrator role, or 300 hours in an apprenticeship with a trained mentor consistent with DESE guidelines or submit to a panel review where the candidate's portfolio of work is assessed by DESE staff. The requirements for certification are fairly rigorous and are not easily attained without a significant time commitment.

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Robert G. Nunes, Deputy Commissioner & Director of Municipal Affairs

The project staff included:

Frederick E. Kingsley, Bureau Chief
Municipal Data Management and Technical Assistance Bureau (MDM/TAB)

Joe Markarian, Supervisor
Melinda J. Ordway, Senior Project Manager/Financial Analyst
Technical Assistance, MDM/TAB

Jay Sullivan, School Business Services Administrator
Department of Elementary and Secondary Education (DESE)

In preparing this review, DLS interviewed or had contact with the following persons:

Daniel Dunn, Selectman
Annie LaCourt, Selectman
Alan Jones, Finance Committee
Allan Tosti, Finance Committee
Brian Sullivan, Town Manager
Adam Chapdelaine, Deputy Town Manager
Domenic Lanzillotti, Purchasing Officer
Ruth Lewis, Comptroller
Cynthia Fields, Assistant Comptroller
Debbie Buono, Junior Accountant
Christine Lambrych, Data Processing Assistant
Stephen Gilligan, Treasurer/Collector
Paul Olsen, Management Analyst
Karen Reilly, Cash Manager
Denice Goreham, Assistant Collector Real Estate
Patty O'Riordan, Data Input Operator
Donna McLean, Assistant Collector MVE
Barbara Perez, Principal Account Clerk
Carol Filosi, Head Cashier

Kirsi Allison-Ampe, School Committee
Cindy Starks, School Committee
Dr. Kathleen Bodie, Superintendent
Diane Johnson, Chief Financial Officer
Janet Collins, Budget Analyst
Neile Emond, Procurement Officer
Steve Walenski, Accounts Payable Clerk
Julia McLaughlin, Director of Payroll
Kelly Pigott, Payroll Clerk
Maria Lalicata, Payroll Clerk
Robert Spiegel, Human Resources Officer
Julie Dunn, Grant Writer/Coordinator
Kevin Feeley, Board of Assessors
John Speidel, Director Assessing
Dave Good, Chief Technology Officer
Charles Norton, Manager Systems
Development
Renee Davis, Powers & Sullivan CPA



Town of Arlington, Massachusetts

NEW BUSINESS



Town of Arlington, Massachusetts

EXECUTIVE SESSION



Town of Arlington, Massachusetts

Next Meeting of BoS February 23, 2015